









# LAWS

OF THE

# STATE OF INDIANA

Passed at the Special Session of the Seventy-  
Seventh General Assembly

Begun on the Seventh Day of July, A. D. 1932


1932

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*BY AUTHORITY*

FRANK MAYR JR., Secretary of State

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# LAWS OF INDIANA

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## CHAPTER 1.

AN ACT to appropriate one hundred and twenty thousand dollars to defray the expenses of the special session of the seventy-seventh general assembly of the State of Indiana, providing how the expenses and employees thereof shall be incurred and paid, how the officers, employees and assistants thereof shall be selected, repealing all laws in conflict therewith, and declaring an emergency.

[H. 590. Approved July 13, 1932.]

### **Special Session Appropriation.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That the sum of one hundred twenty thousand dollars (\$120,000) be and the same is hereby appropriated out of any funds in the state treasury not otherwise appropriated, to defray the expenses of the special session of the seventy-seventh general assembly of the State of Indiana. If any part of the amount thus appropriated shall remain after all these expenses of the said special session of the seventy-seventh general assembly shall have been paid, the amount so remaining shall revert into the general fund of the state treasury; *Provided, however*, That in no case shall the amount hereby appropriated or any part thereof be available after September 30, 1932, for any expenses which may have been incurred by the special session of the seventy-seventh general assembly.

### **Expenses and Allowances—Duty of Auditor—Certificates of Presiding Officers.**

SEC. 2. That it shall be the duty of the auditor of state to audit the accounts and issue his warrant upon the treasurer of state for the per diem and mileage of senators and representatives, as prescribed and fixed by law, and also such additional allowances for any necessary expenses incurred in the performance of duty as may be provided by resolution of either house of said general assembly, upon the certificate, in the case of senators, of the president of

the senate, and in case of representatives, upon the certificate of the speaker of the house of representatives, setting forth the time of service and the amount of mileage and allowance to which such senators and representatives may be entitled, including any necessary expense of either of said houses as may be ordered by it or its properly authorized officer or committee.

#### **Officers and Employees of Senate—Compensation—Supplies.**

SEC. 3. The senate shall elect a secretary, assistant secretary and principal doorkeeper whose pay each shall be six dollars per day. The appointment of any employees and the payment of same and the purchase of any supplies and the payment for the same, heretofore appointed or purchased for the senate of the special session of the seventy-seventh general assembly, in conformity with senate rule 55, are hereby legalized.

#### **Officers and Employees of House—Compensation—Supplies.**

SEC. 4. The house of representatives shall elect a principal clerk, assistant clerk and principal doorkeeper whose pay each shall be six dollars per day. The appointment of any employees and the payment of the same and the purchase of any supplies or printing and the payment of the same that are authorized by any house resolution heretofore adopted at this session are hereby legalized.

#### **Audit of Accounts—Drawing of Warrants—Payment.**

SEC. 5. That it shall be the duty of the auditor of state to audit the accounts and issue warrants upon the treasurer of state for the per diem of the officers, employees and assistants of the senate and house of representatives as may be authorized or employed respectively by such house or senate or its authorized officer or committee, and including the principal officers of such senate and house of representatives, clerks, stenographers, doorkeepers, assistant doorkeeper, postmasters, assistant postmasters, janitors, pages and such other assistants and employees as may be so authorized or employed by such senate or house of representatives or its authorized officer or committee. Where the pay of such officers, employees or other assistants is herein fixed, they shall be paid accordingly. In other cases, their pay

shall be fixed by the house of the general assembly employing them, or by its committee authorized by such house so to do.

### **Repeal.**

SEC. 6. All laws and parts of laws in conflict herewith are hereby repealed.

### **Emergency.**

SEC. 7. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage.

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## CHAPTER 2.

AN ACT to repeal an act entitled "An act concerning the construction and maintenance of highways connecting cemeteries or graveyards with improved highways," approved March 12, 1929.

[H. 630. Approved August 2, 1932.]

### **Highways Connecting Cemeteries With Improved Roads— Repeal.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That an act entitled "An act concerning the construction and maintenance of highways connecting cemeteries or graveyards with improved highways," approved March 12, 1929, be and the same is hereby repealed.

### **Bonds Authorized or Issued—Validity.**

SEC. 2. Except as hereinafter otherwise provided nothing contained in this act shall be so construed as to affect the validity of any bonds or other evidence of indebtedness now outstanding or which shall have been authorized or which may be issued prior to the taking effect of this act, for any of the purposes herein contemplated, but such or any such bonds or other evidence of indebtedness shall be and remain as valid to all intents and purposes as though this act had not been passed. Nothing contained in the act shall be construed to apply to any highway when a petition has been properly filed and approved by the board of county commissioners and viewers and engineer duly

appointed and they have prepared and filed plans and specifications and a judgment rendered ordering the establishment of said improvement.

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### CHAPTER 3.

AN ACT fixing the commission to be taxed as sheriff's commission for selling property on execution or decree, and declaring an emergency.

[H. 652. Approved August 2, 1932.]

#### **Sale of Property on Execution—Sheriff—Commission.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana,* That the sheriffs of the various counties of this state shall, on behalf of their respective counties, tax and charge for the sale of property on execution or decree a commission of three per cent on the first one hundred dollars and one-half of one per cent on the excess to an amount of commission not in excess of fifty dollars, and in no event shall such sheriff's commission at any sale exceed the maximum amount of fifty dollars. When the money is paid to the sheriff without sale, one-half of the above commission only shall be allowed.

#### **Repeal.**

SEC. 2. All laws and parts of laws in conflict with the provisions of this act are hereby repealed.

#### **Emergency.**

SEC. 3. An emergency existing for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage.



CHAPTER 4.

AN ACT authorizing and directing the township trustee of Union township, Elkhart county, Indiana to transfer the balance in the bond fund of such township in equal parts to the tuition fund and the special school fund of such township and declaring an emergency.

[H. 616. Approved August 2, 1932.]

**Union Township, Elkhart County—Bond Fund Balance.**

WHEREAS, There is a balance of \$12,508.98 in the bond fund of Union township, Elkhart county, Indiana; and

**Absence of Bonded Indebtedness.**

WHEREAS, There is no outstanding bonded or other indebtedness of said township, to the payment of which such balance or any part thereof can be legally applied; therefore

**Transfer of Bond Fund Balance to Tuition and Special School Fund.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That the township trustee of Union township, Elkhart county, Indiana, is hereby authorized and directed to transfer the unexpended balance in the bond fund of such township, amounting to \$12,508.98, in equal parts, to the tuition fund and the special school fund of such township.

**Emergency.**

SEC. 2. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage.

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CHAPTER 5.

AN ACT authorizing state banks or any person who is lawfully in charge of the property and assets of any bank which is in voluntary or involuntary liquidation to borrow money and to secure the repayment of the loans so made by pledging the assets of such bank; defining the word bank as used in this act and declaring an emergency.

[S. 373. Approved August 2, 1932.]

**Banks—Liquidating Agents—Receivers—Power to Borrow Money—Purposes—Liens Created.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That state banks or any liquidating agent,

receiver or other person who is lawfully in charge of the property and affairs of any bank which is in voluntary or involuntary liquidation is hereby authorized to borrow money, and to issue evidences of indebtedness therefor, and to secure the repayment of such loan by the mortgage, pledge, transfer in trust and/or hypothecation of any or all of the property and assets of such bank, whether real, personal or mixed, superior to any charge thereon for the expenses of liquidation. Such loans may be obtained in such amounts, upon such terms and conditions and with such provisions for repayment as may be deemed necessary or expedient, and such loans may be obtained for the purposes of facilitating liquidation, protecting or preserving the assets, expediting the making of distributions to depositors and other creditors by liquidating dividends, providing for the expenses of administration and liquidation, aiding in the reopening or reorganization of such bank or its merger or consolidation with another bank, or the sale of its assets. The liquidating agent, receiver, person or persons who are lawfully in charge of the property and affairs of such bank shall be under no personal obligation to repay any such loan so made, and shall have authority to take any and all action necessary or proper to consummate such loan and to provide for the repayment thereof, and to give bond, when required, for the faithful performance of all undertakings in connection therewith.

#### **Voluntary Liquidation—Directors—Loans—Banking Commissioner.**

SEC. 2. If any state bank be in voluntary liquidation, the board of directors, of such bank, pursuant to their corporate authority, may make such loans as may be necessary or expedient, provided the state banking commissioner gives his consent in writing.

#### **Involuntary Liquidation—Receiver—Authority to Make Loan—Court—Notice—Parties—Hearing.**

SEC. 3. If any state bank be in involuntary liquidation, then the receiver or other person lawfully in charge of the property and affairs of such bank may apply to the court of his appointment by a verified petition for authority to make such loan. Upon the filing of such verified petition,



the court or judge in vacation shall prescribe the form and manner of the notice to be given to the officers, stockholders, creditors, and other persons interested in such bank which notice shall show the filing of the verified petition and the date on which the same will be heard. At the time of the hearing, any officer, stockholder, creditor or person interested shall have the right to be heard. If the court shall by order approve the petition, then the petitioner shall proceed to make the loan as ordered by the court.

### **Bank Defined.**

SEC. 4. The term "bank" as used in this act shall be construed to mean and include banks of discount and deposit, private banks, savings banks and loan and trust and safe deposit companies.

### **Repeal.**

SEC. 5. All laws and parts of laws in conflict with any of the provisions of this act are hereby repealed.

### **Emergency.**

SEC. 6. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage.

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## CHAPTER 6.

AN ACT to amend section 1 of an act entitled "An act to provide an educational improvement fund for the benefit of Indiana university, Purdue university, the Indiana state normal school, Terre Haute, and the Indiana state normal school, Ball teachers' college, eastern division, Muncie, levying a tax therefor and providing how such funds shall be apportioned and expended, and repealing all laws and parts of laws in conflict therewith," approved March 7, 1927.

[H. 628. Approved August 3, 1932.]

### **State Educational Institutions—Improvement Fund—Tax Rate—Apportionment and Distribution.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana,* That section 1 of the above entitled act be amended to read as follows: Section 1. That there shall be levied and collected upon all taxable property within the State of Indiana, for each of the years 1928, 1929, 1930, 1931,

1935, 1936 and 1937, for the purpose of raising revenue for creating and providing an improvement fund for the use and benefit of Indiana university, Purdue university, the Indiana state normal school, Terre Haute, and the Indiana state normal school, Ball teachers' college, eastern division, Muncie, to be used by such institutions as hereinafter provided, and to be apportioned and distributed as hereinafter in this act provided, a tax of two cents on every one hundred dollars of taxable property in Indiana, to be levied, collected and paid into the treasury of the State of Indiana in like manner as other state taxes are levied, collected and paid. All money so accruing to the state treasury shall be paid into and shall constitute a separate and distinct fund which shall be known as the educational improvement fund. And, so much of the proceeds of said levy as may be in the state treasury on the first day of July and on the first day of January of each year shall be immediately thereafter paid over to the boards of trustees of the respective institutions for which the tax was levied, and shall be distributed and apportioned among them severally upon the basis as follows, namely: to the said trustees of Indiana university upon the basis of seven-twentieths of the total proceeds of such taxes; to the trustee[s] of Purdue university upon the basis of seven-twentieths of the total proceeds of such taxes; to the trustees of the Indiana state normal school, Terre Haute, upon the basis of three-twentieths of the total proceeds of such taxes; to the trustees of the Indiana state normal school, Ball teachers' college, eastern division, Muncie, upon the basis of three-twentieths of the total proceeds of such taxes. All expenditures herein authorized shall be subject to the approval of the state budget committee. And the auditor of the State of Indiana shall draw proper warrants therefor.

#### **Levy Suspended for Years 1932, 1933 and 1934.**

No levy shall be made or certified for the educational improvement fund during the years 1932, 1933 and 1934, but any money which may be collected by virtue of any levy made and certified for the educational improvement fund during the year 1931 or during any year prior thereto shall be available for any of the purposes contemplated in chapter 94 of the Act[s] of the general assemble[y] of 1927 as fully as it would have been if this act had not been passed.

## CHAPTER 7.

AN ACT concerning the assessment and valuation for taxation of the taxable property of public utilities.

[H. 655. Approved August 4, 1932.]

**Taxes—Property of Public Utilities—Assessment to Equal Valuation Fixed for Rate Making Purposes.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That all of the taxable property owned in this state by any public utility shall be assessed each year for taxation at not less than its true cash value as of the first day of March in such year. The latest valuation placed upon such taxable property for rate-making purposes, by the public service commission of Indiana, on or prior to the first day of March in any year, shall be the prima facie true cash value of such property for taxation in that year.

**Public Utility Defined.**

SEC. 2. The term “public utility” as used in this act shall be construed to include all public utilities contemplated in chapter 76 of the Acts of 1913, and in chapter 59 of the Acts of 1919, and any and all acts amendatory of or supplemental to either of the above designated acts.

**Emergency.**

SEC. 3. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force from and after its passage.

**Designation of Act.**

SEC. 4. This act shall be known as the ‘Bates-Slenker-Adams act.’

## CHAPTER 8.

AN ACT to amend section 1 of an act entitled "An act to amend sections 253, 254, 256 and 257 of an act entitled 'An act concerning municipal corporations,' approved March 6, 1905, and declaring an emergency," approved March 3, 1911.

[S. 366. Approved August 8, 1932.]

**Cities and Towns—Utilities—Franchises—Construction Permits and Grants—Rates—Fees—Licenses—Option of City to Purchase—Terms—Submission to Voters—Lease—Bonds—Interest—Payment—Revenue—Special Fund—Application—Terms of Bonds—Rates—Public Service Commission—Liens—Enforcement—Defaults—Receiver—Court—Power—Sale of Property.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That section 1 of the above entitled act be amended to read as follows: Section 1. That section 253 of the above entitled act be, and the same is, hereby amended to read as follows: Sec. 253. Any city or town may by contract, first entered into by the board of public works of any city of the first, second, third or fourth class, or the proper committee of the common council of any city of the fifth class, or of the board of trustees of any town, as the case may be, such contract to be duly approved by ordinance, as in other cases, grant to any person or corporation the right to lay down pipes, wires or conduits; to construct sewers or drains; or to erect poles, wires, posts, masts, skeleton towers, and other necessary appliances and structures, in the streets, alleys and other public places of such city or town, and to maintain them there, for the purpose of supplying such city or town and its inhabitants with water for fire protection and domestic use, and with facilities for drainage and sewerage; or with water, steam, gas, electricity or other means of conveying motive power, heat, light or intelligence, for the convenience and welfare of the people. And in such contract, so approved by ordinance, such city or town shall provide all necessary regulations and restrictions for the proper placing of such poles, pipes, wires and other structures and appliances, so as to cause the least inconvenience to the public and the least injury to the use of private property, and shall provide for the safe and convenient supply and distribution of such water, gas,



electricity or other elements, and for facilities for drainage and sewerage connections. To this end, such city or town may, at any time, in the granting of such franchise, or wherever public safety demands it, require all pipes and wires to be placed under ground, or that any other measures shall be taken which may be deemed for the greater safety or better accommodation of such city or town and its inhabitants, or of the public. In granting such franchise such city or town shall also provide for the terms on which such water, gas, steam, electricity or other elements, and such drainage and sewerage connections, shall be supplied to the city or town and to its inhabitants, as well as for reasonable license fees or other compensation to be paid to such city or town for any such franchise and privilege; and such city or town shall also have the power to lease or purchase from any such corporation or person any such water works, gas works, electric light works, drainage or sewerage systems, heating or power plants, constructed or to be constructed by such corporation or person in accordance with the provisions of this act upon such terms as may be agreed upon by such city or town and such corporation or person, and such city or town shall also have the power at the time it grants to any such person or corporation the right to supply such city or town and its inhabitants with water, gas, electric light, heating power, sewerage or drainage, or other public convenience, or at the time such city or town leases from such corporation or person any such water works, gas works, electric light works, heating or power plant, drainage or sewerage system, or other public convenience, to require such person or corporation to give and grant to such city or town an option or right to purchase such water works, gas works, electric light works, heating or power plants, sewerage or drainage systems or other public convenience, upon such terms and conditions as may be agreed upon between such city or town and such corporation or person, and such corporation or person so constructing or owning any of said public utilities above named shall have power to enter into any of said contracts above named with said municipal corporation; *Provided, however,* That before any such purchase is made, the common council of any such city or the board of trustees of any such town shall first submit such question to the qualified voters of such city

or town in accordance with the provisions of section 249 of this act, but such submission shall not be necessary in case a lease only is made; *Provided*, That where any city or town has heretofore granted a franchise to any person, persons, or corporation to use the streets, alleys, or other public places of such city or town, such franchises are hereby in all respects legalized and made valid and shall be as effective as if granted under the provisions of this act. Any such municipal corporation which shall determine to lease or purchase any such "electric light and power plant and/or distribution system, hereinafter referred to in this section as "utility" or "public utility" is hereby empowered and authorized to enter into a written contract for such lease or purchase, and if the same be a lease it shall fix the payments to be made to apply on the option to purchase therein, and if a purchase, the terms of payment; and in either of such cases said municipal corporation may execute bonds, notes or other instruments evidencing such indebtedness, and the principal and interest of such bonds, notes or other instruments evidencing such indebtedness, as in said contract provided, shall be paid solely and exclusively from the income and revenue of such utility and shall not constitute an indebtedness of such municipal corporation. The common council or other governing body of such municipal corporation shall, by ordinance, set aside the income and revenue of such public utility into a separate and special fund which shall be applied, in such proportion as shall be fixed, from time to time, by ordinance, (a) in the operation and maintenance of such public utility, (b) in making good the depreciation in such utility or in new construction, extensions or additions to the property thereof; and (c) in the payment of the principal of and the interest on any bonds, notes or other evidence of indebtedness which shall have been issued or of the periodical installments which such municipal corporation is obligated to pay under the terms of the contract. Any bonds, notes or other evidences of indebtedness, or any lease, contract or other instrument creating the lien or securing the charge, and any interest accruing thereon, issued or outstanding against any such utility, or the proper redemption fund thereof, shall be a valid claim of the holders thereof against the fixed proportion or amount of the income and revenues of such utility which is

pledged to the payment of such obligations and the interest thereon, and shall not constitute an indebtedness of such municipal corporation within the meaning of the constitutional provisions and limitations. Each such bond, note, evidence of debt, lease, contract or other instrument shall plainly state that it is payable only from the fixed proportion or amount of the income and revenues of such utility which is pledged to the payment of such obligations and the interest thereon, and that it does not constitute an indebtedness of such municipal corporation within the meaning of the constitutional provisions and limitations. The reasonable cost and value of any service rendered to any such municipal corporation by any such utility for public purposes shall be charged against such municipal corporation and shall be paid at the same time and in the same manner, as such service is paid by private users, out of the current revenues of such municipal corporation. The rates charged and the services rendered by any such public utility to the municipal corporation or to the consumers of such service shall be just, adequate and reasonable, as shall be determined by the public service commission, as provided by law, taking into account the cost of operating and maintaining such utility, the necessary allowances for depreciation thereof and the maintenance of an adequate redemption fund to pay any and all bonds, notes, evidence of indebtedness, installments on leases, and the interest thereon, as they mature or accrue. There is hereby granted and created a statutory mortgage lien upon the public utility so purchased or leased to and in favor of the holders of such bonds, notes, evidences of debt or lease contract, and each of them. The utility so purchased or leased shall remain subject to such statutory mortgage lien until the payment in full of the principal and interest of the bonds, notes or other evidences of indebtedness issued pursuant thereto or until the payment in full of the several installments which such municipal corporation is obligated to pay on such lease, by the terms of the contract entered into. Any holder of any such bonds, notes, evidences of debt or lease may, either at law or in equity, by suit, action, mandamus or other proceeding, protect and enforce the statutory mortgage lien hereby conferred, and may, by suit, action, mandamus or other proceedings, enforce and compel the performance, by such

municipal corporation or by any officer thereof, of all of the duties required by this act, including the imposition and collection of reasonable and sufficient rates, lawfully established for the service rendered by such utility and the application of the income and revenue of such utility pursuant to the provisions of this section. If there be any default in the payment of the principal or interest of any of such bonds, notes or evidences of indebtedness or in the payment of the installments on the lease which the municipal corporation is obligated to pay, any court having jurisdiction of the action may appoint an administrator or receiver to administer such utility on behalf of such municipal corporation and such creditors, with power to charge and collect rates, lawfully established, sufficient to provide for the payment of the operating expenses and also to pay any bonds, notes or evidences of indebtedness or installments on any lease outstanding against such utility, and to apply the income and revenues thereof in conformity with the provisions of this section, or the court may declare the whole amount of such bonds, notes, evidences of indebtedness or installments on any lease due and payable and may order and direct the sale of such utility. Under any sale so ordered, the purchaser shall be vested with an indeterminate permit to maintain and operate such utility and to supply service to such municipal corporation and its inhabitants. No municipal corporation shall enter into any contract to lease any such utility or to issue any bonds, notes, evidences of indebtedness or other obligations without the approval of the public service commission, as provided by law. If any municipal corporation shall enter into a contract with any such person or corporation to lease any such utility, including an option or right to purchase such utility, the periodical installments which such municipal corporation agrees to pay on such lease may be so adjusted and may be made payable in such amounts, over a designated period of years, that when all of such installments shall have been paid in full and the terms and conditions of such contract have otherwise been fulfilled, the title to such utility shall pass to and be vested in such municipal corporation as fully as it would have been if such municipal corporation had in fact purchased such utility.



**Emergency.**

SEC. 2. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage.

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## CHAPTER 9.

AN ACT to repeal an act entitled "An act to authorize cities of more than one hundred thousand population, according to the last preceding United States census, making it unlawful to locate, establish, erect and maintain pest houses or hospitals for the treatment of infectious or contagious diseases, under certain conditions therein specified, and providing for the continuance and use of pest houses or hospitals under certain conditions and restrictions, and declaring an emergency," approved March 9, 1903.

[S. 383. Approved August 8, 1932.]

**Cities of 100,000 Population—Pest Houses and Hospitals—Contagious and Infectious Diseases—Repeal of Former Act.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That an act entitled "An act to authorize cities of more than one hundred thousand population, according to the last preceding United States census, making it unlawful to locate, establish, erect and maintain pest houses or hospitals for the treatment of infectious or contagious diseases, under certain conditions therein specified, and providing for the continuance and use of pest houses or hospitals under certain conditions and restrictions, and declaring an emergency," approved March 9, 1903, be and the same is hereby repealed.

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## CHAPTER 10.

AN ACT relating to tax levies and providing for the fixing thereof, limiting the amount of the same and repealing all laws in conflict therewith.

[S. 359. This act became a law without the signature of the governor.]

**Taxes—Levy for State Purposes—Limit.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That the total of all tax levies whether

fixed by the state board of tax commissioners or by statute from which any revenue shall accrue or be paid to the state treasury for any purpose or for the use of any fund kept or received by the treasurer of state, for the year 1932, upon which taxes are payable in the year 1933 and for each year thereafter shall not exceed the sum of fifteen cents upon each one hundred dollars of taxable property within said state.

### **Municipal Corporation—Definition.**

SEC. 2. The term municipal corporation, as used herein shall include counties, townships, school townships, cities, school cities, towns, school towns, school districts, sanitary districts, park districts and all taxing units within the state.

### **Limit of Levy on Property Within Municipal Corporations.**

SEC. 3. That the total of all tax levies on property within any municipal corporation for all municipal corporations for which the property therein is taxable shall not exceed the total rate of one dollar and fifty cents on each one hundred dollars of taxable property therein, except as hereinafter provided.

### **County Board of Tax Adjustment—Organization—Members—Terms—Meetings—Powers and Duties—Emergency Proviso.**

SEC. 4. There shall be created in each county of the State of Indiana, a county board of tax adjustment to consist of the county auditor, three members of the county council, to be selected by such council, and three members to be appointed by the judges of the circuit court of such county, such members other than the auditor, to serve for one year from the date of their selection, which shall be made on or before the first day of September in each year. The members of such board shall serve without pay. Such county board of tax adjustment of each county shall hold a meeting in the office of the county auditor on the third Monday of September of each year and at such meeting the county auditor shall inform such board of the tax levies fixed by the proper officers of each municipal corporation in such county for the ensuing year and [such] board shall have the power

to, and it shall be its duty to revise, change, and if necessary reduce the tax levy of any and for all of such municipal corporations so that the total levy on property within any municipal corporation for all municipal corporations for which the property therein is taxable, including said state [tax] levy, shall not exceed the total of one dollar and fifty cents for all such corporations; *Provided, however,* That if such board by a vote of at least five members thereof shall determine that an emergency exists for a total levy in excess of said rate of one dollar and fifty cents, including said state tax levy, upon the property in any municipal corporation for all municipal corporations for which the property therein is taxable, then such board shall have the power to fix such a tax levy therein and apportion the same among the different municipal corporations for which the property in such taxing district is taxable as is necessary to meet such emergency, though the total rate so fixed shall exceed the rate of one dollar and fifty cents on each one hundred dollars;

#### **Appeal from Levy Fixed—State Board of Tax Commissioners.**

*Provided, also,* That if such county board of tax adjustment shall fix a total aggregate rate in excess of said one dollar and fifty cents for all the taxing districts or municipal corporations which the taxpayers of any taxing district shall be required to pay, then any ten taxpayers of such municipal corporation or taxing district who own property which will be subject to such rate in excess of said one dollar and fifty cents, including the state tax, may appeal therefrom to the state board of tax commissioners by filing within ten days thereafter a petition with the county auditor of the county in which such order is effective, setting forth their objections to such order and tax levy.

#### **State Board—Powers.**

Such auditor shall immediately certify a copy of such petition to said state board of tax commissioners, who shall have the power to affirm or decrease said total levy and any part thereof and in case of any decrease, to apportion such decrease among the various levies comprising such total levy.

**Public Hearing—Notice—Venue.**

Said state board of tax commissioners shall act on said petition only after a public hearing, held in the county if requested by such petitioners, from which said appeal is taken, notice of the time and place [of] which hearing shall be given at least five days prior to the date thereof to the executive officers of each taxing district affected and to the county auditor and to the first ten persons whose names appear on said petition, which notice shall be signed by at least one member of said state board of tax commissioners and forwarded by United States mail with the postage prepaid.

**Levy to Be as Fixed by Board of Adjustment.**

That if such county board of tax adjustment shall revise, change or reduce any such levy as first fixed by the proper officers of any such municipal corporations, such levy as so revised, changed or reduced shall be the only levy or rate upon which taxes shall be collected for such ensuing year for such municipal corporations, unless the same shall be changed and reduced by said state board of tax commissioners as herein provided, in which case the levy as fixed by said state board of tax commissioners shall be the only levy or rate upon which taxes shall be collected therein.

**County Auditor—Duty.**

Each county auditor shall, within five days, after the county council has fixed and determined the tax levies as herein provided, certify such action to the state board of tax commissioners.

**Repeal.**

SEC. 5. All laws and parts of laws in conflict herewith are hereby repealed.

**Emergency.**

SEC. 6. Whereas an emergency exists therefor this act shall be in force from and after its passage.



## CHAPTER 11.

AN ACT to amend section 8 of an act entitled "An act providing for the registration and licensing of motor vehicles, motor bicycles, tractors, trailers and semi-trailers, for the regulation of the use and operation thereof on the public highways, defining chauffeurs and providing for the examination and licensing thereof, the suspension and revocation of licenses, and the transfer of ownership, requiring the keeping of certain records of motor vehicles, motor bicycles and motor trucks for which storage, supplies or repairs are furnished, providing that liens may be taken thereon, and prescribing penalties for the violation thereof," approved March 14, 1925.

[H. 602. Approved August 10, 1932.]

**Motor Vehicles—Fees Collected—Disposition—State Highway Fund—County, City and Towns Motor Vehicle Fund—Division—Road Fund.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That section 8 of the above entitled act be amended to read as follows: 'Sec. 8. The secretary of state shall provide notary public service, for the convenience of the public, when making applications for licenses, at a cost of twenty-five cents for each acknowledgment taken. All money collected by the secretary of state for the registration and reregistration of motor vehicles, motor bicycles, tractors, trailers, semi-trailers, chauffeurs' licenses, duplicate plates and notary fees shall be deposited daily with the treasurer of state, and shall be credited to an account of the general fund of the state to be known as the motor vehicle fund. All expenses incurred by the automobile license department in the administration of this act shall be paid out of the motor vehicle fund. One-half of the remainder of such fund so collected shall be credited to the state highway fund quarterly and the remaining one-half of such fund shall be credited to an account of the general fund of the state to be known as the county, cities and towns motor vehicle fund. Four-fifths shall be divided among the counties as follows: One-eighth of said four-fifths shall be distributed on the basis of the total population which each county bears to the total population of the state according to the last preceding United States census. Seven-eighths of said four-fifths shall be divided among the counties in the proportion that the number of miles of county roads in the county bears to the whole number of miles of such roads in

the state. All money so distributed to the several counties of the state shall constitute a special road fund for each of the respective counties and may be used by the board of commissioners of any county in the construction, maintenance or repair of any county highways or bridges on such county highways within such county; *Provided, however,* That in the distribution to the counties as hereinabove provided that in counties in which are located cities of the first class such funds shall be distributed as follows: One-half of said sum to said county and one-half of said sum to said city of the first class located in said county.

**Special Street Fund—Common Council—Powers—Auditor of State Duties.**

The remaining one-fifth so credited to the county, cities and towns motor vehicle fund shall be distributed to the cities and incorporated towns of the state according to the proportion that each such city or incorporated town bears in respect of population, according to the last preceding United States census, to the combined population of all such cities and incorporated towns of the state. All moneys so distributed to the several cities and incorporated towns of the state shall constitute a special street fund of each such city or incorporated town and shall be used as directed by the common council of such city or board of trustees of such town in the maintenance and repair of any street or streets or bridges within the corporate limits of such cities or towns, and to pay any part of the cost of resurfacing, widening, constructing or reconstructing any street or part thereof which any such city or town may be liable to pay pursuant to any law authorizing the improvement of streets, preference being given to those streets connecting with state highways. The distribution herein provided for to the various counties, cities and towns shall be made quarterly, that is, once every three months, and such distribution shall be made by the auditor of state in the same manner in which the gasoline tax is distributed; *Provided,* That if the state highway commission shall establish a state highway in such county, or any city or incorporated town therein be beneficially affected, then in that event, the board of county commissioners of such county or common council of such city or board of trustees of such incorpo-

rated town may make such contributions to the state highway commission to aid in the construction of such state highway as they may deem proper. Such contributions shall be made in the manner provided for in chapter 122 of the Acts of the general assembly of 1923.

### **Construction of Act.**

SEC. 2. Nothing contained in this act shall be so construed as to repeal, alter or amend any of the provisions of chapter 171 of the Acts of the general assembly of 1931.

### **Moneys to Which Act Applicable—Effective Date of Act.**

SEC. 3. The provisions of this act shall apply to all money collected by the secretary of state for the registration and reregistration of motor vehicles, motor bicycles, tractors, trailers, semi-trailers, chauffeur's licenses, duplicate plates, and notary fees, for the year 1933, although a portion of such moneys may be collected in the year 1932, and for the purpose of distribution of moneys as herein provided this act shall become effective on January 1, 1933.

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## **CHAPTER 12.**

AN ACT to amend section 2 of an act entitled "An act to amend sections 1 and 2 of an act entitled 'An act to amend sections 1 and 6 of an act entitled "An act imposing a license fee on the use of gasoline in the State of Indiana, providing for the payment, collection and distribution thereof, prescribing certain exemptions therefrom and prescribing penalties for the violation thereof," approved March 9, 1923,' approved March 12, 1925, and declaring an emergency," approved March 7, 1929.

[H. 603. Approved August 10, 1932.]

**Gasoline Tax—Amendment—Collection—Auditor of State—Gasoline Fund—Payments—How Made—Distribution—State Highway Fund—County, Cities and Towns Gasoline Fund—Apportionment of Fund—Basis for—Uses of—Repair and Maintenance of Roads, Streets and Bridges—Board of County Commissioners.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana,* That section 2 of the above entitled act be amended to read as follows: Sec. 2. That section 2 of

the above entitled act be amended to read as follows: Sec. 2. That section 6 of the above entitled act, being section 6 of chapter 182 of the seventy-third regular session of the general assembly of the State of Indiana, be and the same is hereby amended to read as follows: Sec. 6. It is hereby made the duty of the auditor of state to collect all license fees herein provided and the funds so received shall be paid over to the treasurer of state daily for credit to an account of the general fund of the state to be known as the gasoline fund, and all expense incurred in the collection of such license fees and all refunds as hereinafter provided shall be paid by the treasurer of state out of said fund upon warrants of the auditor of state. One-half of the remainder of such funds so collected as license fees shall be credited to the state highway fund quarterly and the remaining one-half of such funds shall be credited to an account of the general fund of the state to be known as the county, cities and towns gasoline fund. Of the amount so credited to such fund four-fifths shall be divided among the counties as follows: One-eighth of said four-fifths shall be distributed on the basis of the total population which each county bears to the total population of the state according to the last preceding United States census. Seven-eighths of said four-fifths shall be divided among the counties in the proportion that the number of miles of county roads in the county bears to the whole number of miles of such roads in the state which shall be accurately determined by the state highway department prior to January 1, 1933. All money so distributed to the several counties of the state shall constitute a special road fund for each of the respective counties and may be used by the board of commissioners of any county in the construction, maintenance or repair of any county highways or bridges on such county highways within such county; *Provided, however*, That in the distribution to the counties as hereinabove provided that in counties in which are located cities of the first class such funds shall be distributed as follows: One-half of said sum to said county and one-half of said sum to said city of the first class located in said county.



**Cities and Towns—Special Street Fund—Common Council Quarterly Distribution.**

The remaining one-fifth so credited to the county, cities and towns gasoline fund shall be distributed to the cities and incorporated towns of the state according to the proportion that each such city or incorporated town bears in respect of population, according to the last preceding United States census, to the combined population of all such cities and incorporated towns of the state. All moneys so distributed to the several cities and incorporated towns of the state shall constitute a special street fund of each such city or incorporated town and shall be used as directed by the common council of such city or board of trustees of such town in the maintenance and repair of any street or streets or bridges within the corporate limits of such cities or towns, and to pay any part of the cost of resurfacing, widening, constructing or reconstructing any street or part thereof which any such city or town may be liable to pay pursuant to any law authorizing the improvement of streets, preference being given to those streets connecting with state highways. The distribution herein provided for to the various counties, cities and towns shall be made quarterly, that is, once every three months; *Provided*, That if the state highway commission shall establish a state highway in such county, or any city or incorporated town therein be beneficially affected, then in that event, the board of county commissioners of such county or common council of such city or board of trustees of such incorporated town may make such contributions to the state highway commission to aid in the construction of such state highway as they may deem proper. Such contributions shall be made in the manner provided for in chapter 122 of the Acts of the general assembly of 1923.

**Effective Date of Act.**

SEC. 2. The provisions of this act shall be and become effective on and after January 1, 1933.

CHAPTER 13.

AN ACT making an appropriation to the governor's civil and military contingent fund and declaring an emergency.

[H. 845. Approved August 10, 1932.]

**Governor's Civil and Military Contingent Fund—Special Appropriation.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That the sum of one hundred thousand dollars, or so much thereof as may be necessary, is hereby appropriated, out of any money in the general fund of the state treasury not otherwise appropriated, to the governor's civil and military contingent fund. The appropriation hereby made shall be available upon the taking effect of this act and shall not revert to the general fund at the close of the fiscal year ending on September 30, 1932, but shall continue to be available until Feb. 1, 1933.

**Emergency.**

SEC. 2. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage.

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CHAPTER 14.

AN ACT concerning the charge, collection and disposition of penalties on delinquent special assessments for public improvements, and abolishing the payment to any public official of all fees and commissions now payable to any public official upon any such assessments and/or penalties.

[S. 341. Approved August 10, 1932.]

**Public Improvements—Special Assessment Delinquency and Deficit Fund—Penalties Collected—Disposition of—Treasurer.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That wherever any statute of this state authorizing the making of public improvements and the levying of special benefit assessments therefor against property specially benefited thereby, and where any such statutes provide for the charge and collection of a penalty for failure to pay such assessments, or installments thereof, when due, in accordance with the provisions of any statute,

it shall be the duty of the officer charged with the collection of such special assessments, to deposit the whole of said penalty collected to the credit of the "special assessment delinquency and deficit fund" established under the provisions of law; *Provided, however*, That the treasurer's commission and costs on delinquent public improvement assessments which may have been heretofore collected and placed to the credit of the special assessment delinquency and deficit funds, shall be paid to said treasurer out of said funds, and not out of the general funds of any city or town.

### **Collection of Penalties—Officers' Fees and Commissions Abolished.**

SEC. 2. Notwithstanding the provisions of any other act or acts concerning the allowance to or the retention by any officer of any fees, commissions, penalties, or portion of any thereof, no such officer shall be entitled to any part of any such penalty so collected, or to any commission or fees based upon any delinquent assessments, or installments thereof, and penalties thereon, collected by him; *Provided*, That no such penalty charged or collected on delinquent assessments heretofore or hereafter made shall be in excess of ten per cent, notwithstanding the provisions of any statute.

### **Repeal.**

SEC. 3. All laws and parts of laws insofar as they conflict with the provisions of this act are hereby repealed.

### **Emergency.**

SEC. 4. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage.

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## CHAPTER 15.

AN ACT prohibiting the issuance of bonds for the construction of county highways for a designated period of time.

[S. 350. Approved August 10, 1932.]

### **County Unit Highways—Board of County Commissioners—Bonds—Legality.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That it shall be unlawful for the board of

commissioners of any county in this state to issue any bonds or other evidences of indebtedness, payable by taxation, for the construction or improvement of any county unit highway, at any time from and after the taking effect of this act and prior to the first day of September, 1937.

### **Validity of Bonds Now Issued and Outstanding.**

SEC. 2. Nothing contained in this act shall be so construed as to affect the validity of any bonds or other evidence of indebtedness now outstanding or issued pursuant to final orders of establishment of improvements, provided such final orders of establishment are made by boards of commissioners after the filing of reports by the viewers and engineer and prior to the taking effect of this act, for any of the purposes herein contemplated, but such or any such bonds or other evidence of indebtedness shall be and remain as valid to all intents and purposes as though this act had not been passed.

### **“County Unit Highway” Defined.**

SEC. 3. The term “county unit highway,” as used in this act, shall be construed to mean any highway improved or constructed under and by virtue of the provisions of chapter 112 of the Acts of the general assembly of 1919 and of the several acts amendatory thereof or supplemental thereto, all of which said laws, so far as they conflict herewith, are hereby suspended until September 1, 1937.

### **Effective Date of Act.**

SEC. 4. This act shall be in full force and effect on the first day of September, 1932.

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## **CHAPTER 16.**

AN ACT transferring all township highways to the respective counties in which such townships are situated, providing for the maintenance, repair and preservation of such highways and prohibiting the levy of a tax for the maintenance, repair and preservation of county highways.

[S. 354. Approved August 10, 1932.]

### **Township Highways—Jurisdiction—Transfers—Board of County Commissioners.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana, That upon the taking effect of this act, the*



jurisdiction of all township highways shall be and is hereby transferred from the township trustees of the several townships of this state to the boards of commissioners of the respective counties in which such townships are situated.

### **Township Highways Become County Highways—Maintenance.**

SEC. 2. Upon the transfer of such township highways to the jurisdiction of the board of county commissioners, such highways shall be deemed to constitute a part of the county highway system and shall thereafter be maintained, repaired and preserved by the board of county commissioners and the county highway superintendent in the same manner as the county highways of such county are repaired, maintained and preserved, as provided by law.

### **Funds, Supplies, Equipment to County Commissioners.**

SEC. 3. Upon the taking effect of this act the custody and possession of all funds, property, supplies, machinery, equipment, material and any and all other things belonging to the respective townships of this state and used in the repair, maintenance and preservation of the township highways of such townships shall be transferred and delivered to and vested in the board of commissioners of the county in which such townships are situated.

### **Disposition and Use of Township Highway Funds Transferred.**

SEC. 4. The highway funds of each township, so transferred to the board of county commissioners, shall be kept in separate funds, a fund being maintained for each township in the county, and shall be expended exclusively on the highways of the township in which such fund was originally raised, until expended. Thereafter the township highways so transferred to the county shall be maintained in the same manner as other county highways, and the cost of maintenance shall be paid from the same funds used in the maintenance, repair and preservation of other county highways.

### **County Highways—Maintenance and Repair—Funds for—Gasoline Tax and Motor Vehicle License Fees—Taxes.**

SEC. 5. Hereafter all expenses incurred in the maintenance, repair and preservation of county highways, includ-

ing all township highways which are transferred to the counties and incorporated in the county highway system, as hereinbefore provided, shall be paid out of such funds as may be derived from the gasoline tax and the motor vehicle registration fees and which are paid to the several counties by the state, as provided by law, and no tax shall be levied hereafter by any county in this state for the repair, maintenance or preservation of county highways, except by unanimous vote of the county council in a case of extraordinary emergency or indispensable necessity.

### **General and Specific Repeal.**

SEC. 6. All laws and parts of laws in conflict herewith are hereby repealed and the following laws are hereby specifically repealed:

(a) An act entitled "An act concerning the maintenance and repair of township highways," approved March 9, 1923, and all acts amendatory thereof and supplemental thereto are hereby repealed.

(b) An act entitled "An act concerning the construction, repair, maintenance and preservation of certain public highways, bridges and culverts by township trustees, providing for the transfer of certain moneys and levies from the county free gravel road maintenance and repair fund to the township road fund, repealing sections 12, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 29, 30, 31 and 32 of an act entitled 'An act concerning the maintenance and repair of township highways,' approved March 15, 1913, and repealing an act entitled 'An act to amend section one (1) of an act entitled "An act concerning the maintenance and repair of township highways," approved March 15, 1913,' approved March 3, 1915, and repealing sections 1, 2 and 6 of an act entitled 'An act to amend section eighteen (18) and section twenty (20) and to repeal sections one (1), two (2), three (3), four (4), five (5), six (6), seven (7), eight (8), nine (9), ten (10), eleven (11), thirteen (13), nineteen (19), twenty-seven (27) and twenty-eight (28) of an act entitled "An act concerning the maintenance and repair of township highways," approved March 15, 1913, and especially repealing an act entitled "An act concerning the payment and redemption of road receipts and legalizing redemptions," approved February 25, 1911,' approved

March 13, 1919, and repealing section 2 of an act entitled 'An act to provide for the establishment, opening, widening, repair, construction and maintenance of highways, culvert (culverts) and bridges throughout the county and upon county lines, providing for the location, the manner of their construction, supervision and control; providing for the issuance of county bonds for payment for all such improvements, and providing for the taking over of township roads by the county and the making of certain roads, county highways and all other matters properly connected therewith and declaring an emergency,' approved March 13, 1919, and declaring an emergency," approved July 28, 1920.

#### **Effective Date of Act.**

SEC. 7. This act shall be in full force and effect on and after the tenth day of September, 1932.

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#### CHAPTER 17.

AN ACT concerning common schools, and suspending conflicting laws.

[S. 362. Approved August 10, 1932.]

#### **High Schools—Failure to Comply with Orders Affecting Building—Effect—Standing.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That no elementary or high school in this state shall lose its academic or professional rating, nor shall the commission or certificate of any such high school be revoked or suspended, nor shall the credits or the academic standing of any person who is a pupil in or a graduate of any such elementary or high school be affected or determined in any manner whatsoever by reason of the failure of the school authorities or the teachers in such schools to observe, comply with or carry out any rule, order or requirement of the state board of education or of any other state department, board, commission or officer, relating to or in any way affecting the building used by such school, during the school years 1932-1933, 1933-1934 and 1934-1935.

#### **Repeal.**

SEC. 2. All laws and parts of laws in conflict herewith are hereby suspended until August 1, 1935.

## CHAPTER 18.

AN ACT to amend an act entitled "An act concerning municipal corporations," approved March 6, 1905, by creating and adding thereto an additional section to be numbered section 110a.

[S. 384. Approved August 10, 1932.]

**Municipal Corporations—Improvements—Board of Works  
—Petition by Freeholders Affected—Bonds—Maturity  
—Interest.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That the above entitled act be amended by creating and adding thereto an additional section to be numbered section 110a, to read as follows: "Sec. 110a. Whenever the board of public works or other legally constituted authority shall order the improvement of any street or alley, as provided in this act, the board may provide, in the preliminary resolution, and shall if petitioned so to do by a majority of the resident freeholders affected by such improvement, filed on or before the fifteenth day from the date of the first publication of the resolution, that the bonds issued in anticipation of the collection of such assessments shall be so issued as to mature in fifteen years, with interest payable semi-annually from the date of issue, and with the bonds so issued that the first bond of the series will mature at the end of the sixth year after the date of issue, and so that one additional bond will mature each year for nine consecutive years thereafter. The board of public works or other legally constituted authority ordering any such improvement, may fix the rate of interest on the bonds issued at not less than three and one-half and not more than six per cent.

The persons who are the holders of any bonds heretofore issued under the provisions of this act, may, upon petition of the persons who are assessed for the payment of such bonds, agree to waive payment of the principal of such bonds as they fall due, for a period of not to exceed five years, on consideration that the interest thereon is paid as it falls due.



## CHAPTER 19.

AN ACT authorizing the secretary of state to destroy certain records.

[H. 644. Approved August 13, 1932.]

**Motor Vehicles—Certificates of Title—Records—Destruction.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That all applications for official certificates of title and all certificates of title of any motor vehicle which have been on file in the office of the secretary of state for a period of five years or more may be destroyed at the discretion of the secretary of state. Before any such certificate of title is destroyed, the engine number, the serial number and the name of the last owner of such motor vehicle, as disclosed by the data shown on such certificate of title, shall be copied into a book or loose leaf record, as the secretary of state may determine, and shall be preserved in the office of the secretary of state.

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## CHAPTER 20.

AN ACT to amend section 85 of an act entitled "An act fixing the compensation of prosecuting attorneys, and their deputies and fixing the manner of payment thereof; authorizing the appointment of deputies; prescribing certain duties; making a division of deputies' compensation unlawful and providing a penalty therefor; providing for the collection of fees and the disposition of same; and repealing all laws in conflict therewith," approved March 13, 1931.

[H. 639. Approved August 13, 1932.]

**Salaries—Prosecuting Attorney—Vermillion County.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That section 85 of the above entitled act be amended to read as follows: Sec. 85. In the county of Vermillion the annual salary of the prosecuting attorney shall be twenty-seven hundred dollars.

## CHAPTER 21.

AN ACT to amend sections 1 and 2 of an act entitled "An act to amend sections 1 and 2 of an act entitled 'An act authorizing boards of county commissioners and county councils to appropriate and pay money in aid of agricultural fairs,' approved March 4, 1905," approved March 9, 1927.

[H. 629. Approved August 13, 1932.]

**Agricultural Fairs — Appropriations — When — Limit —  
County Commissioner and Council.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That section 1 of the above entitled act be amended to read as follows: Section 1. That section 1 of the above entitled act be amended to read as follows: Section 1. That the county councils and boards of county commissioners of all counties in the State of Indiana may, in their discretion, appropriate and pay to any agricultural fair or association, in which the people of such county are interested, a sum not exceeding one cent on the one hundred dollars valuation of the taxable property of such county, to be paid out of the general county fund, to be used and expended only for premiums on agricultural and horticultural products, live stock, boys' and girls' club work and the judging of such products, stock and club work; *Provided*, That the same shall not apply to any person, association or corporation conducting such fair or exhibition for gain, nor to street fairs or exhibitions, but only to regularly organized fair associations, but such fair or exhibition must be given only for the promotion of the interests of agriculture, horticulture and stock raising; *Provided, further*, That no part of such money shall be used or given for contests of speed.

**Two or More Fairs in Same County—Appropriation.**

SEC. 2. That section 2 of the above entitled act be amended to read as follows: Sec. 2. That section 2 of the above entitled act be amended to read as follows: Sec. 2. In all counties where two or more such fairs or exhibitions are conducted as provided in section 1 of this act, the board of commissioners of such county may appropriate to each of such fairs or associations out of such moneys, such sum as it may deem proper and equitable, the proper and equitable amount in each case to be determined by the ratio which

the premium and judging expense of each fair bears to the total amount spent for premiums and judging by the fairs sharing in the division; *Provided*, That the aggregate sum so given shall not exceed a sum equal to one cent on the one hundred dollars valuation of the taxable property of such county.

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## CHAPTER 22.

AN ACT to repeal an act entitled "An act authorizing the organization of voluntary associations for the purpose of acquiring sites and constructing buildings and installing the necessary equipment and appurtenances therein to be used in maintaining and conducting public schools and public high schools in certain school townships, authorizing the township trustee to purchase and own stock in such associations and to issue the bonds of such school townships to pay for certain purchases of such stock and to levy taxes to pay for certain other purchases of such stock, and to rent or lease such sites, buildings, equipment and appurtenances for public school and public high school purposes, and to levy taxes to secure funds for the payment of such rentals, and such bonds, and to acquire title to such property, and providing that the property of such association and such corporate stock and such bonds shall be exempt from taxation, providing that said act shall be, and is supplemental to all existing laws governing school townships and other corporations, and declaring an emergency," approved March 9, 1927, and all acts amendatory thereof.

[S. 379. Approved August 13, 1932.]

### **Voluntary Associations—School Buildings and Sites— Township Trustees—Stock—Bonds—Taxes—Repeal.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That an act entitled "An act authorizing the organization of voluntary associations for the purpose of acquiring sites and constructing buildings and installing the necessary equipment and appurtenances therein to be used in maintaining and conducting public schools and public high schools in certain school townships, authorizing the township trustee to purchase and own stock in such associations and to issue the bonds of such school townships to pay for certain purchases of such stock and to levy taxes to pay for certain other purchases of such stock, and to rent or lease such sites, buildings, equipment and appurtenances for public school and public high school purposes, and to levy taxes to secure funds for the payment of such rentals, and such bonds, and to acquire title to such prop-

erty, and providing that the property of such association and such corporate stock and such bonds shall be exempt from taxation, providing that said act shall be, and is supplemental to all existing laws governing school townships and other corporations, and declaring an emergency," approved March 9, 1927, and all acts amendatory thereof, be and the same are hereby repealed.

### **Validity of Acts Done and Proceedings Prior to Passage of This Act.**

SEC. 2. Any acts done or proceedings taken prior to the passage of this act under or by virtue of the act which is by this act repealed, shall not be affected by this act, but the same shall be valid to all intents and purposes in the same manner and to the same extent as if this act had not been passed; and any action or proceeding, heretofore commenced under the act which is by this act repealed, may be continued and completed as if this act had not been passed.

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## **CHAPTER 23.**

AN ACT to repeal an act entitled "An act authorizing the organization of voluntary associations for the purpose of acquiring sites and constructing buildings and installing the necessary equipment and appurtenances therein to be used in maintaining and conducting public schools in certain school towns, authorizing the board of school trustees to purchase and own stock in such associations and to issue the bonds of such school towns to pay for certain purchases of such stock and to levy taxes to pay for certain other purchases of such stock, and to rent or lease such sites, buildings, equipment and appurtenances for public school purposes, and to levy taxes to secure funds for the payment of such rentals and such bonds, and to acquire title to such property, and providing that the property of such association and such corporate stock and such bonds shall be exempt from taxation, providing that said act shall be, and is supplemental to all existing laws governing school towns and other corporations and declaring an emergency," approved March 5, 1927, and all acts amendatory thereof.

[S. 380. Approved August 13, 1932.]

### **School Towns—Voluntary Associations—Acquiring Sites and Building School Houses—Stock—Bonds—Taxes—Repeal.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana, That an act entitled "An act authorizing*



the organization of voluntary associations for the purpose of acquiring sites and constructing buildings and installing the necessary equipment and appurtenances therein to be used in maintaining and conducting public schools in certain school towns, authorizing the board of school trustees to purchase and own stock in such associations and to issue the bonds of such school towns to pay for certain purchases of such stock and to levy taxes to pay for certain other purchases of such stock, and to rent or lease such sites, buildings, equipment and appurtenances for public school purposes, and to levy taxes to secure funds for the payment of such rentals and such bonds, and to acquire title to such property, and providing that the property of such association and such corporate stock and such bonds shall be exempt from taxation, providing that said act shall be, and is supplemental to all existing laws governing school towns and other corporations and declaring an emergency," approved March 5, 1927, and all acts amendatory thereof, be and the same are hereby repealed.

### **Validity of Acts Done and Proceedings Had Prior to Passage of this Act.**

SEC. 2. Any acts done or proceedings taken prior to the passage of this act under or by virtue of the act which is by this act repealed, shall not be affected by this act, but the same shall be valid to all intents and purposes in the same manner and to the same extent as if this act had not been passed; and any action or proceeding, heretofore commenced under the act which is by this act repealed, may be continued and completed as if this act had not been passed.

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## CHAPTER 24.

AN ACT to repeal an act entitled "An act authorizing the organization of voluntary associations for the purpose of acquiring sites and constructing buildings and installing the necessary equipment and appurtenances therein to be used in maintaining and conducting public schools and public high schools in certain school cities, authorizing the board of school trustees to purchase and own stock in such associations and to issue the bonds of such school cities to pay for certain purchases of such stock and to levy taxes to pay for certain other purchases of such stock, and to rent or lease such sites, buildings, equipment and appurtenances for public school and public high school purposes, and to levy taxes to secure funds for the payment of such rentals and such bonds, and to acquire title to such property,

and providing that the property of such association and such corporate stock and such bonds shall be exempt from taxation, providing that said act shall be and is supplemental to all existing laws governing school cities and other corporations, and declaring an emergency," approved March 8, 1927, and all acts amendatory thereof.

[S. 389. Approved August 13, 1932.]

### **School Cities—Voluntary Associations to Acquire Sites and Construct Buildings—Stock in—Bonds—Taxes—Repeal.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That an act entitled "An act authorizing the organization of voluntary associations for the purpose of acquiring sites and constructing buildings and installing the necessary equipment and appurtenances therein to be used in maintaining and conducting public schools and public high schools in certain school cities, authorizing the board of school trustees to purchase and own stock in such associations and to issue the bonds of such school cities to pay for certain purchases of such stock and to levy taxes to pay for certain other purchases of such stock, and to rent or lease such sites, buildings, equipment and appurtenances for public school and public high school purposes, and to levy taxes to secure funds for the payment of such rentals and such bonds, and to acquire title to such property, and providing that the property of such association and such corporate stock and such bonds shall be exempt from taxation, providing that said act shall be and is supplemental to all existing laws governing school cities and other corporations, and declaring an emergency," approved March 8, 1927, and all acts amendatory thereof, be and the same are hereby repealed.

### **Validity of Acts Done or Proceedings Had Prior to Passage of This Act.**

SEC. 2. Any acts done or proceedings taken prior to the passage of this act under or by virtue of the act which is by this act repealed, shall not be affected by this act, but the same shall be valid to all intents and purposes in the same manner and to the same extent as if this act had not been passed; and any action or proceeding, heretofore commenced under the act which is by this act repealed, may be continued and completed as if this act had not been passed.

## CHAPTER 25.

AN ACT to amend section 1 of an act entitled "An act to amend section 258 of an act entitled 'An act concerning proceedings in civil cases,' approved April 7, 1881, and repealing all laws in conflict herewith," approved February 24, 1921.

[S. 436. Approved August 13, 1932.]

**Special Judges—Compensation—Affidavits Before Payment  
—Auditor—Payment by County Treasurer—One-half  
of Allowance Taken From Regular Judge's Salary—  
When.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana,* That section 1 of the above entitled act be amended to read as follows: Section 1. That section 258 of the above entitled act be amended to read as follows: Sec. 258. When a judge or any practicing attorney is called upon to preside in the place of the regular judge, either at a regular or an adjourned term, whether selected from the bench or bar, he shall be allowed the sum of ten dollars per day for the time actually served, to be paid as follows: On the presentation of an order made by the court for the allowance, specifying the time of service, supported by an affidavit of the special judge, that he actually served such time; and an affidavit of the regular judge, if any, stating the reason for the services of such special judge, the same shall be paid out of the county treasury for the time being, for which the county shall have credit on settlement with the treasurer of the state; *Provided,* That in all cases where a special judge shall be called, one-half the compensation paid, as herein provided, shall be deducted by the auditor of state from the pay of such regular judge, except when such special judge is called to preside in cases of change of venue, or when such regular judge shall have a pecuniary interest in, be a party to, or be related to any party to said suit by blood or marriage, or may have been of counsel in any such cause pending, or may be absent on account of serious illness of himself or family.

CHAPTER 26.

AN ACT concerning the mileage of and other expenses incurred by the several county sheriffs in transporting prisoners and other persons in custody to state institutions.

[H. 638. Approved August 13, 1932.]

**Compensation of County Sheriffs for Certain Services.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That the sheriffs of the several counties of this state shall be entitled to charge and collect the following amounts on account of the services performed by such sheriffs, which shall belong to and be the property of the sheriff performing such service:

**For Removing Persons to State Penal Institutions and/or Hospitals.**

(a) For removing persons to the state prison, reformatory, state farm, woman's prison, boys' school, girls' school, any state hospital or other state institution, the following amount:

**Transportation Cost—Common Carrier.**

1. If such persons be transported by a common carrier, the actual cost of transportation for the sheriff, for each person in custody and for each attendant allowed by law who may actually accompany such sheriff, together with any other expenses necessarily incurred.

**By Conveyance Furnished by Sheriff.**

2. If such persons be transported by a conveyance furnished by the sheriff, the sum of eight cents per mile for each mile necessarily traveled, by each such conveyance, but not more than one mileage shall be charged for any one conveyance, although transporting more than one person.

**Payment by County Treasurer—Necessary Certificates—Contents.**

(b) The sums to which the sheriff is entitled under the provisions of this act shall be paid out of the county treasury on the certificate of the warden, superintendent or officer receiving such prisoner or other person in custody, showing the names of the officers or attendants and names



of prisoners, and on the verified statement of such sheriff made and filed with the auditor of the county, who shall draw his warrant therefor, as provided by law.

**Where More than One Person Removed or Conveyed—Duty of Sheriff.**

(c) Where, in any case, there are more persons than one in the custody of the sheriff awaiting transportation to the same state institution, the sheriff shall transport all of such persons, or at least three, if there be as many as three, at the same time, and on the same trip, unless upon a showing made to the judge of the court which sentenced such person or persons and the approval of the court, on account of the dangerous character of one or more of such persons, the interests of safety require that only one such person be transported, in which event the sheriff shall file the approval of the court with his claim, and no such mileage shall be allowed by the board of county commissioners unless this sub-section shall have been complied with.

**Furnishing Sheriff with Motor Vehicle—County Commissioners—Purchase, Cost and Upkeep—Capacity—No Allowance for Mileage.**

SEC. 2. The board of commissioners of any county may purchase for and furnish to the sheriff of such county a motor vehicle which may be equipped for use as an ambulance or may be used for the transportation of persons who are in the custody of the sheriff. The motor vehicle so furnished shall have a seating capacity for not less than six persons, excluding the driver and two guards. The board of commissioners shall provide for the maintenance and upkeep of such motor vehicle. Where a conveyance is furnished and maintained by the county for the use of the sheriff, no mileage shall be allowed, but the sheriff shall be entitled to be reimbursed for any other expenses which may lawfully incur other than mileage.

**Repeal—Act Construed.**

SEC. 3. All laws and parts of laws in conflict herewith are hereby repealed, but nothing herein contained shall be so construed as to repeal, alter or amend any of the provisions of chapter 124 of the Acts of the general assembly of

1919, or the amendments thereto as set forth in chapter 183 of the Acts of the general assembly of 1921.

**Effective Date of Act.**

SEC. 4. This act shall be in effect on and after the first day of January, 1933.

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CHAPTER 27.

AN ACT providing for the abandonment of high schools.

[H. 643. Approved August 13, 1932.]

**School Townships and Corporations—Abandonment of School—When—Petition by Resident Taxpayers—Duty of Trustees—Transportation of Pupils.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That whenever sixty per cent of the resident taxpayers of any school township or school corporation shall petition the trustee or board of trustees of such school township or school corporation for the abandonment of any high school or high schools within such school township or school corporation, it shall be the duty of the trustee of such school township or the board of trustees of such school corporation to comply with such petition and to abandon such high school or high schools of such school township or school corporation, and to provide for the education and transportation of the pupils entitled to high school privileges, living within such school township or school corporation, in other high schools in such township or school corporation, or in the high schools of other townships or other school corporations.

**Repeal.**

SEC. 2. All laws and parts of laws in conflict herewith are hereby repealed.

**Emergency.**

SEC. 3. Whereas an emergency exists for the immediate taking effect of this act the same shall be in full force and effect from and after its passage.

## CHAPTER 28.

AN ACT to provide for fixing of compensations and expenses of certain public officers and their deputies and assistants in counties having a population of not less than twenty-nine thousand seventy-five nor more than thirty thousand seven hundred, according to the last preceding census of the United States, and in judicial circuits co-extensive with such counties, prescribing the manner of appointment of such deputies and assistants, the disposition of fees, interest, penalties, emoluments, costs, fines and forfeitures, and repealing all laws and parts of laws in conflict therewith.

[H. 731. Approved August 13, 1932.]

**Salaries of Officers in Counties of Certain Population—Paid Out of County Treasury—Date of Payment.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That in counties having a population of not less than twenty-nine thousand seventy-five nor more than thirty thousand seven hundred, according to the last preceding census of the United States, and in judicial circuits co-extensive with such counties, the following named sums, each to be paid from the county treasury in twelve equal installments, on the last day of each month, shall be the salaries of the respective officers named herein:

**Schedule of Salaries.**

(1) The clerk of the circuit court shall receive an annual salary of twenty-four hundred dollars.

(2) The county auditor shall receive an annual salary of twenty-five hundred dollars.

(3) The county recorder shall receive an annual salary of two thousand dollars.

(4) The county sheriff shall receive an annual salary of twenty-four hundred dollars.

(5) The county treasurer shall receive an annual salary of twenty-five hundred dollars.

(6) The prosecuting attorney shall receive an annual salary of twenty-five hundred dollars.

(7) The county surveyor shall receive an annual salary of twenty-four hundred dollars.

(8) The county assessor shall receive an annual salary of sixteen hundred dollars.

(9) The county superintendent of schools shall receive an annual salary of two thousand five hundred dollars.

**Salaries Provided to Be in Full for All Services.**

SEC. 2. The salaries provided for the officers named in section 1 of this act shall be in full for all services performed by any such officer as such or by any such officer when acting in any other public capacity provided by law, and no other compensation, penalties, emoluments, interest, costs, expenses, fines, forfeitures, or fees of any nature whatsoever shall be retained by and be the property of any such officers, their deputies, assistants, or employees.

**Deputies—Appointment—Removal.**

SEC. 3. All deputies and assistants of each officer named in section 1 of this act shall be appointed and may be removed by the officer under whom such deputies or assistants shall serve, subject to the provisions of section 4 of this act.

**Employment of Deputies—Approval of County Council—When to Be Submitted—Emergency or Employment by Necessity—Approval by County Council—Sheriff—Exception.**

SEC. 4. At the regular meeting of the county council, on the first Tuesday after the first Monday in September, 1932, and annually thereafter, each officer named in section 1 of this act shall make out a schedule of the number of deputies and assistants necessary to conduct the business of his office, and recommend the salaries to be paid, which schedule shall be subject to approval by the county council, and subject to provisions of section 5 of this act. If more deputies or assistants are needed after such schedule is adopted, and any such officer make a showing of such necessity, at any time, he may be authorized by the county council to employ such needed help. No other deputy or assistant shall be appointed by such officer either with or without salaries; *Provided*, That this act shall not be construed to take from the sheriff of the county the right to call to his aid the power of the county when necessary or to call persons to his aid in the execution of a warrant, as now provided by law.



**Deputies, Assistants, Employees—Payment—Date of—Out of County Treasury.**

SEC. 5. All salaries of deputies, assistants and employees contemplated in this act shall be paid from the county treasury at the time and in the manner provided for the payment of their principals by section 1 of this act.

**Feeding of County Prisoners—Sheriff's Expenses—County Council—Appropriations—County Commissioners Supervise.**

SEC. 6. The county council shall make such appropriations as may be necessary for the feeding of county prisoners and for the transportation of the sheriff and his deputies in the discharge of the duties of the sheriff's office. All such allowances so made shall be expended by the sheriff under the direction of the board of county commissioners and an account of such expenditures shall be filed semi-annually by the sheriff with the auditor of the county on the first Monday of January and the first Monday of July of each year. There shall be no profit accrue to any officer, his deputy, or employee as the result of such allowances.

**Reports by Officers to Auditor—Fees, Penalties, Costs Collected Paid Over to County Treasurer—Treasurer's Receipt—General Fund.**

SEC. 7. All fees, interest, penalties, emoluments, costs, fines, and forfeitures provided by law to be collected as the emoluments of the office by the respective officers named in section 1 of this act shall be collected by the proper officer as provided by law and each of said officers shall semi-annually on the first day of January and the first day of July in each year file a sworn report in writing with the county auditor of such county showing specifically the amount of all fees, interest, penalties, emoluments, costs, fines, and forfeitures collected by him during the preceding six months, and he shall therewith pay over to the county treasurer of such county, who shall receive the same, the amount shown by such report, and take such county treasurer's receipt therefor, which receipt shall be filed in the office of the county auditor of such county, and such funds so paid over to the county treasurer shall go into the general fund of the county unless otherwise provided by law.

**County Treasurer—Delinquent Taxes—Penalties Collected  
—Disposition—What to General Fund—To Special Assessment Delinquency and Deficit Fund.**

SEC. 8. The county treasurer shall charge and collect the penalties and commissions, provided by law, upon all delinquent taxes and upon all delinquent improvement and special assessments collected by such treasurer. All such penalties and commissions so charged, collected and received upon delinquent taxes shall be paid into the general fund of the county, semi-annually, at the time when the semi-annual settlement for collection of taxes is made; and all such penalties and commissions charged, collected and received upon delinquent improvement and special assessments shall be paid, as received and collected, into the special assessment delinquency and deficit fund.

**Demand and Notice Fees—Property of County.**

SEC. 9. All demand or notice fees now provided for by any law in the collection of delinquent improvement and special assessments and taxes that are made the property of the treasurer of the county by such law or laws shall hereinafter belong to and be the property of the county and shall be paid into the county treasury as provided by section 7 of this act.

**Unlawful for Officer or Deputy to Retain Fees, Penalties, etc.**

SEC. 10. It shall be unlawful for any officer named in section 1 of this act or any deputy or employee of such officer to retain any fees, interest, penalties, emoluments, costs, fines, or forfeitures provided by law to be collected by such officer.

**Act Construed.**

SEC. 11. This act is not to be construed as diverting any portion of fees, interest, penalties, costs, fines, or forfeitures from any public fund or trust fund as now provided by law, but is to be construed as supplementary to such existing laws.

**Repeal.**

SEC. 12. All laws and parts of laws in conflict herewith are hereby repealed.

**Constitutionality.**

SEC. 13. If any provision, clause or section of this act shall be held void or unconstitutional, all other provisions and all other sections of this act which are not expressly held to be void or unconstitutional, shall remain in full force and effect.

**Terms of Incumbent Officers Unaffected.**

SEC. 14. The provisions of this act shall not affect any officer herein named during the term for which he has heretofore been elected.

**Emergency.**

SEC. 15. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage.

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**CHAPTER 29.**

AN ACT to amend sections 1 and 2 of an act entitled "An act concerning the school attendance and the employment of minors, fixing penalties and repealing conflicting laws," approved March 7, 1921.

[S. 355. Approved August 13, 1932.]

**School Attendance—Attendance Districts—Size—Attendance Officers—County Superintendent to Act as—When—Compensation of Attendance Officers—Out of What Fund Payable.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana,* That section 1 of the above entitled act be amended to read as follows: Section 1. That every county and every city having a school enumeration of two thousand or more children of school age, shall constitute a separate attendance district. The county superintendent of schools shall nominate and the county board of education may appoint an attendance officer who shall be qualified as required by this act and by the state board of attendance and who shall act as attendance officer for every school corporation of the county not organized as a separate attendance district. If the county board of education is of the opinion that it is not necessary in the proper enforcement of this act to appoint an attendance officer, no attendance officer shall

be appointed. If no attendance officer be appointed, the county superintendent of schools shall be ex-officio the attendance officer for all of the schools of his county which are under his immediate jurisdiction and the school superintendent of any school city or school town which is not organized as a separate attendance district shall be ex-officio the attendance officer of such school city or school town. The superintendent of schools of the county, city or town who is ex-officio the attendance officer of such county, city or town, may designate one or more teachers of such county, city or town to act as assistant attendance officers, under the direction of the superintendent, and to perform such duties in connection therewith as such superintendent may assign, and such teachers for their services as assistant attendance officers shall receive no additional compensation. The superintendent of schools of each city having two thousand or more children of school age shall nominate and the board of school trustees of such city shall appoint one attendance officer, and in like manner one additional attendance officer may be nominated and appointed for every ten thousand children of school age enumerated in such city. Every such city may hire additional attendance officers and may require additional services of attendance officers not herein provided for, and may provide additional compensation for attendance officers above the maximum fixed by this act, but such additional attendance officers and such additional compensation shall be paid out of the funds of such school city. The board of school trustees of any city or town having less than two thousand children of school age may organize such city or town as a separate attendance district under this act and may appoint an attendance officer in the manner herein provided, but such officer shall be paid entirely out of the funds of such board of school trustees.

**Attendance Officers — Terms — Qualifications — Subject to Rules of Superintendent—Office—Records—Reports—Other Duties — Compensation — Expenses — County Council—Appropriations to Cover—Commissioners—Auditor—Warrants—Certification as to Work Done and Expenses.**

SEC. 2. That section 2 of the above entitled act be amended to read as follows: Sec. 2. Appointive attendance



officers shall take office on the first of August and shall hold office for one year and until their successors have been elected and qualified unless said officers are removed from office by the state board of attendance. No person shall be nominated or appointed to the position of attendance officer nor shall any person, except an ex-officio attendance officer, hold such appointment who has not completed the work of the elementary public schools, and who is not qualified in the manner, and in accordance with the standards and regulations determined by the state board of attendance.

Every appointive and ex-officio attendance officer shall serve subject to the rules, direction and control of the superintendent of schools of the attendance district of said attendance officer. Every attendance officer shall maintain an office at a place designated by the said superintendent of schools; shall be on duty during school hours and at such other times as requested by said superintendent; shall keep such records and make such reports as are required by the state board of attendance and the said superintendent of schools shall visit the homes of children who are absent from school or who are reported to be in need of books, clothing or parental care; shall, at the direction or with the approval of the superintendent of schools or the state attendance officer or the state board of attendance, bring suit for the enforcement of any or all of sections 1 to 17, inclusive, of this act; shall visit factories where minors are employed; shall serve written notices on parents or guardians or custodians whose children are out of school illegally; shall have the power to serve original and other processes in cases arising under sections 1 to 17, inclusive, of this act; and shall perform such other duties as are necessary for the full and complete enforcement of sections 1 to 17, inclusive, of this act. Attendance officers and school officials are empowered and authorized to enter any place where minors are employed for the purpose of determining whether there are violations of this act, and any officer, manager, director, employee or other person who refuses to permit, or in any way interferes with the entrance therein of such attendance officers or school officials, or who in any way interferes with any investigation therein, shall be guilty of a violation of this act. Appointive attendance officers, unless otherwise provided in this act, shall have their

salaries fixed by the appointing board and shall receive from the county treasurer not less than three dollars nor more than five dollars per day for each day of actual service and shall further receive actual expenses necessary to the proper performance of their duties, said salaries and expenses to be paid by the county treasurer upon a warrant signed by the county auditor, and the county council shall appropriate, and the board of county commissioners shall allow, the funds necessary to make such payments. No warrant for the payment of such compensation or expenses shall be issued to any attendance officer until such officer shall have filed with the county auditor an itemized statement of the time employed and the expenses incurred, and until such statement shall have been approved and certified as correct by the superintendent of schools under whom the said officer serves. Ex-officio attendance officers shall serve without compensation.

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### CHAPTER 30.

AN ACT concerning delinquent taxes, and declaring an emergency.

[H. 722. Approved August 13, 1932.]

#### **Delinquent Taxes for Certain Years.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana,* That when any taxpayer shall have failed, for any cause, to pay his taxes, or either installment thereof for the years 1929, 1930, or the first installment of taxes for the year 1931, such taxes may be paid, together with interest thereon, as hereinafter set out: *Provided,* That the property upon which such taxes have been assessed and levied, has not heretofore been sold for such delinquent taxes.

#### **Interest on Delinquent Taxes—Dates From Which Computed—Penalties Waived.**

SEC. 2. If any such taxpayer shall have failed to pay any installment of taxes as set out in section one hereof, all such installments of such delinquent taxes shall be added together, and shall bear interest at the rate of six (6) per centum per annum, which shall be computed upon each installment of such delinquent taxes, from the date that each

of said installments became delinquent, until paid, and all penalties thereon, as now provided by law, are hereby expressly waived; *Provided, however,* That the privileges hereby granted shall in no wise be construed to release, waive or destroy the validity or priority of any lien of such taxes against the property or person against which the same have been levied or assessed.

**Taxpayer Desiring to Avail Himself of the Provisions of This Act—Effect Upon Taxes Levied for Year 1932 and Payment Thereof.**

SEC. 3. Should any taxpayer have failed for any cause to pay any installment of taxes assessed or levied against him or his property for such years as are set out in section one hereof, and desires to, and does comply with the provisions of this act by paying the second installment of taxes for the year 1931, on or before the first Monday of November, 1932, he may do so, and any taxes assessed against the property for the year 1932, upon which he desires to pay such taxes, shall not be deemed to be due and payable until the regular tax paying dates in the year 1933, and he shall have the right and privilege of paying such taxes for the year 1932, in the same manner and at the same time, as though all delinquent taxes had been paid.

**Taxpayer Availing Himself of Provisions of this Act—When Payment Must Be Paid—Payment in Installments at Option—Due Dates of Installments—Penalties for Failure to Pay Installments.**

SEC. 4. Any taxpayer who shall avail himself of the provisions of this act, may pay the whole of such delinquent taxes and interest, upon any parcel of property assessed, at any time prior to the first Monday of May, 1934, or he may, at his option, pay the same in ten (10) equal installments, together with accrued interest, the first of same being payable on or before the first Monday of May, 1934, the second on or before the first Monday of November, 1934, and like installments on or before like dates during the years 1935, 1936, 1937 and 1938; *Provided, however,* That such taxpayer shall also be required to pay with each of such installments, any current taxes, assessed against said property that may be due and payable at such times, as provided



by law; and, *Provided, further*, That failure to pay any of said installments of delinquent taxes and interest, and current taxes, at the time when the same are due and payable, as herein provided, and as otherwise provided by law, shall cause such taxpayer to lose any and all rights under the provisions of this act, and all such delinquent taxes, together with any current taxes, shall immediately become due and payable, together with any and all penalties and interest, as now provided by law, and the property assessed shall be sold for such delinquent and current taxes, as is now otherwise provided by law.

### **Interest Collected—Property of State or Political Subdivision—Distribution of Interest Collected.**

SEC. 5. Any interest as provided herein, shall when collected, belong to the state, or the political subdivision thereof, to which said taxes are due, and in no wise shall such interest be construed as belonging to any officer or person collecting the same, any other provision of law notwithstanding, and such interest shall be distributed to the state, or political subdivision thereof, in the same manner and at the same time such taxes are distributed, as provided by law.

### **Taxpayer Defined.**

SEC. 6. The term "taxpayer," as used in this act, shall be construed to include the person, firm or corporation against whom said tax is assessed or levied, and the remedial provisions hereof shall inure to any subsequent grantee, executor, administrator, heir, devisee, trustee, receiver or assign of such person, firm or corporation.

### **Act Construed.**

SEC. 7. This act shall not repeal or amend any existing law, except as herein specifically provided, but shall be construed as supplemental and remedial legislation to apply only to delinquent taxes for the years enumerated herein, and when the purposes of this act shall have been accomplished, the laws of this state concerning taxation, shall in all respects, be as fully operative as though this act had not been passed.



**Emergency.**

SEC. 8. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after the date of its passage.

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**CHAPTER 31.**

AN ACT to amend sections 2 and 3 of an act entitled, "An act making appropriations for the conduct of the state government, its officers, boards, commissions, departments, institutions, societies, associations, services, agencies, and undertakings, and declaring an emergency" approved March 10, 1931, and providing certain duties and powers for the state budget committee.

[H. 713. Approved August 13, 1932.]

**Section 2, Biennial Appropriations Act of 1931 Amended  
—Departments and Institutions—Sums Appropriated.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That section 2 of the above entitled act be amended to read as follows: Sec. 2. That for the conduct of the state government, its officers, boards, commissions, departments, institutions, societies, associations, services, agencies, and undertakings, and other appropriations not otherwise provided by statute, the following sums are hereby appropriated for the periods of time herein designated:

**Supreme Court—For Fiscal Year October 1, 1932, Reduced.**

For the supreme court:

**Operating expense:**

Personal service for the fiscal year beginning October 1, 1931, sixty-five thousand eight hundred dollars (\$65,800).

Personal service for the fiscal year beginning October 1, 1932, sixty-three thousand dollars (\$63,000).

All other operating expenses for the fiscal year beginning October 1, 1931, one thousand three hundred dollars (\$1,300).

All other operating expenses for the fiscal year beginning October 1, 1932, one thousand one hundred five dollars (\$1,105).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, six thousand dollars (\$6,000).

Equipment for the fiscal year beginning October 1, 1932, five thousand one hundred dollars (\$5,100).

**Appellate Court—For Fiscal Year October 1, 1932, Reduced.**

For the appellate court:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, seventy-two thousand seven hundred dollars (\$72,700).

Personal service for the fiscal year beginning October 1, 1932, seventy thousand dollars (\$70,000).

All other operating expenses for the fiscal year beginning October 1, 1931, eight hundred fifty dollars (\$850).

All other operating expenses for the fiscal year beginning October 1, 1932, seven hundred twenty-five dollars (\$725).

Capital outlays:

Equipment, available April 1, 1931, for the period ending September 30, 1931, fifteen hundred dollars (\$1,500).

Equipment for the fiscal year beginning October 1, 1931, seven hundred fifty dollars (\$750).

Equipment for the fiscal year beginning October 1, 1932, six hundred forty dollars (\$640).

**Clerk of the Supreme and Appellate Courts.**

For the clerk of the supreme and appellate courts:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, fifteen thousand dollars (\$15,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, twelve thousand seven hundred fifty dollars (\$12,750).

All other operating expenses for the fiscal year beginning October 1, 1931, one thousand dollars (\$1,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, eight hundred fifty dollars (\$850).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, three hundred dollars (\$300).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, two hundred fifty-five dollars (\$255).

**Reporter of the Supreme and Appellate Courts.**

For the reporter of the supreme and appellate courts:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, eleven thousand seven hundred dollars (\$11,700).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, nine thousand nine hundred fifty dollars (\$9,950).

All other operating expenses for the fiscal year beginning October 1, 1931, two hundred dollars (\$200).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, one hundred fifty dollars (\$150).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, one hundred dollars (\$100).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, eighty dollars (\$80).

**Attorney-General.**

For the department of attorney-general:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, forty-three thousand dollars (\$43,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, thirty-six thousand five hundred fifty dollars (\$36,550).

All other operating expenses, available April 1, 1931, for the period ending September 30, 1931, two thousand dollars (\$2,000).

All other operating expenses for the fiscal year beginning October 1, 1931, five thousand dollars (\$5,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, four thousand two hundred fifty dollars (\$4,250).

Enforcement of antitrust law, appealed cases, escheated estates and other cases, for the fiscal year beginning October 1, 1931, thirteen thousand dollars (\$13,000).

**Reduction.**

Enforcement of antitrust law, appealed cases, escheated estates and other cases, for the fiscal year beginning October 1, 1932, eleven thousand fifty dollars (\$11,050).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, nine hundred dollars (\$900).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, seven hundred sixty-five dollars (\$765).

**Judges and Prosecuting Attorneys.**

For judges of the circuit, superior, criminal, probate and juvenile courts and prosecuting attorneys:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, four hundred seventy-three thousand eight hundred dollars (\$473,800).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, four hundred forty-one thousand dollars (\$441,000).



**Proviso.**

*Provided,* That an amount in addition to the sums herein appropriated is hereby appropriated for personal service for the fiscal year beginning October 1, 1932, for additional courts created by the 77th general assembly.

**Executive Department.**

For the executive department:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, twenty-one thousand five hundred dollars (\$21,500).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, seventeen thousand two hundred dollars (\$17,200).

All other operating expenses for the fiscal year beginning October 1, 1931, three thousand five hundred dollars (\$3,500).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, two thousand nine hundred seventy-five dollars (\$2,975).

Maintenance for governor's home and household, payable to the governor in twelve equal monthly installments, for the fiscal year beginning October 1, 1931, ten thousand dollars (\$10,000).

**Reduction.**

Maintenance for governor's home and household, payable to the governor in twelve equal monthly installments, for the fiscal year beginning October 1, 1932, eight thousand dollars (\$8,000).

Governor's civil and military contingent fund for the fiscal year beginning October 1, 1931, ten thousand dollars (\$10,000).

**Reduction.**

Governor's civil and military contingent fund for the fiscal year beginning October 1, 1932, five thousand dollars (\$5,000).

Governor's emergency contingent fund for the fiscal year beginning October 1, 1931, one hundred twenty-five thousand dollars (\$125,000).

**Reduction.**

Governor's emergency contingent fund for the fiscal year beginning October 1, 1932, fifty thousand dollars (\$50,000).

**Lieutenant-Governor.**

For the lieutenant-governor:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, one thousand dollars (\$1,000).

Personal service for the fiscal year beginning October 1, 1932, one thousand dollars (\$1,000).

**Auditor of State.**

For the department of auditor of state:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, twenty-two thousand dollars (\$22,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, eighteen thousand seven hundred dollars (\$18,700).

All other operating expenses for the fiscal year beginning October 1, 1931, one thousand dollars (\$1,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, eight hundred and fifty dollars (\$850).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, seven hundred fifty dollars (\$750).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, six hundred forty dollars (\$640).

Fixed charges for the fiscal year beginning October 1, 1931, forty-five dollars (\$45).

Fixed charges for the fiscal year beginning October 1, 1932, forty-five dollars (\$45).

**Secretary of State.**

For the administration of secretary of state:

(a) Administration and corporations:

Operating expense:

Personal service, available April 1, 1931, for the period ending September 30, 1931, eight thousand five hundred dollars (\$8,500).

Personal service for the fiscal year beginning October 1, 1931, thirty-one thousand dollars (\$31,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, twenty-six thousand three hundred fifty dollars (\$26,350).

All other operating expenses, available April 1, 1931, for the period ending September 30, 1931, one thousand dollars (\$1,000).

All other operating expenses for the fiscal year beginning October 1, 1931, three thousand dollars (\$3,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, two thousand five hundred fifty dollars (\$2,550).

Capital outlays:

Equipment, available April 1, 1931, for the period ending September 30, 1931, two hundred fifty dollars (\$250).

Equipment, office, for the fiscal year beginning October 1, 1931, one thousand five hundred dollars (\$1,500).

**Reduction.**

Equipment, office, for the fiscal year beginning October 1, 1932, one thousand two hundred seventy-five dollars (\$1,275).

Printing and distribution of acts, for the fiscal year beginning October 1, 1932, fifteen thousand dollars (\$15,000).

### **Securities Commission.**

(b) Indiana securities commission:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, sixteen thousand dollars (\$16,000).

### **Reduction.**

Personal service for the fiscal year beginning October 1, 1932, thirteen thousand six hundred dollars (\$13,600).

All other operating expenses for the fiscal year beginning October 1, 1931, five thousand dollars (\$5,000).

### **Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, four thousand two hundred fifty dollars (\$4,250).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, four hundred dollars (\$400).

Equipment for the fiscal year beginning October 1, 1932, five hundred ten dollars (\$510).

Fixed charges for the fiscal year beginning October 1, 1931, one hundred dollars (\$100).

Fixed charges for the fiscal year beginning October 1, 1932, one hundred dollars (\$100).

### **Proviso.**

*Provided*, That all fees collected by the Indiana securities commission shall be paid into the general fund of the state and the sum hereby appropriated shall be in lieu of the provisions made in chapter 102, Acts of 1921, for all expenses of operation of said commission.

### **Bureau of Criminal Identification.**

(c) Bureau of criminal identification and investigation:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, twenty-three thousand dollars (\$23,000).



**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, nineteen thousand five hundred dollars (\$19,500).

All other operating expenses for the fiscal year beginning October 1, 1931, five thousand five hundred dollars (\$5,500).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, four thousand six hundred seventy-five dollars (\$4,675).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, two thousand dollars (\$2,000).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, one thousand seven hundred dollars (\$1,700).

The above appropriation to be in lieu of an appropriation provided for in section 12, chapter 216, Acts of 1927.

**Auto Theft Department.**

(d) Auto theft department:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, one hundred forty-four thousand dollars (\$144,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, one hundred twenty-two thousand four hundred dollars (\$122,400).

All other operating expenses for the fiscal year beginning October 1, 1931, sixty-five thousand four hundred dollars (\$65,400).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, fifty-five thousand five hundred ninety dollars (\$55,590).

**Capital outlays:**

Equipment for the fiscal year beginning October 1, 1931, twenty thousand dollars (\$20,000).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, seventeen thousand dollars (\$17,000).

Fixed charges for the fiscal year beginning October 1, 1931, six hundred dollars (\$600).

**Reduction.**

Fixed charges for the fiscal year beginning October 1, 1932, five hundred ten dollars (\$510).

**Proviso.**

*Provided*, That all fees collected by the auto theft department shall be paid into the general fund of the state; and, *Provided, further*, That the expenditures shall not exceed the fees collected for the fiscal year.

**Automobile Lists.**

(e) Automobile lists:

Operating expense for the fiscal year beginning October 1, 1931, fifteen thousand dollars (\$15,000).

**Reduction.**

Operating expense for the fiscal year beginning October 1, 1932, ten thousand dollars (\$10,000).

This appropriation is in lieu of the appropriation provided in section 2 and section 3, chapter 33, Acts of 1927.

**Treasurer of State.**

For the department of treasurer of state:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, fourteen thousand five hundred forty dollars (\$14,540).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, twelve thousand three hundred sixty dollars (\$12,360).

All other operating expenses for the fiscal year beginning October 1, 1931, six hundred dollars (\$600).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, five hundred ten dollars (\$510).

**Capital outlays:**

Equipment available April 1, 1931, for the period ending September 30, 1931, five hundred dollars (\$500).

Equipment for the fiscal year beginning October 1, 1931, two hundred dollars (\$200).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, one hundred sixty dollars (\$160).

Fixed charges for the fiscal year beginning October 1, 1931, one hundred twenty-five dollars (\$125).

Fixed charges for the fiscal year beginning October 1, 1932, one hundred twenty-five dollars (\$125).

**Board of Tax Commissioners.**

For the board of tax commissioners:

**Operating expense:**

Personal service for the fiscal year beginning October 1, 1931, fifty-seven thousand dollars (\$57,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, forty-eight thousand four hundred fifty dollars (\$48,450).

All other operating expenses, available April 1, 1931, for the period ending September 30, 1931, one thousand five hundred dollars (\$1,500).

All other operating expenses for the fiscal year beginning October 1, 1931, eighteen thousand dollars (\$18,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, fifteen thousand three hundred dollars (\$15,300).

**Capital outlays:**

Equipment for the fiscal year beginning October 1, 1931, four hundred dollars (\$400).

**Increase.**

Equipment for the fiscal year beginning October 1, 1932, seven hundred sixty-five dollars (\$765).

**Board of Health.**

For the state board of health, including maternity and infancy:

(a) Administration and general:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, one hundred seventy thousand dollars (\$170,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, one hundred forty-four thousand five hundred dollars (\$144,500).

All other operating expenses for the fiscal year beginning October 1, 1931, seventy thousand dollars (\$70,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, fifty-nine thousand five hundred dollars (\$59,500).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, twelve thousand dollars (\$12,000).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, ten thousand two hundred dollars (\$10,200).

Fixed charges for the fiscal year beginning October 1, 1931, one thousand five hundred dollars (\$1,500).

Fixed charges for the fiscal year beginning October 1, 1932, one thousand five hundred dollars (\$1,500).

**Milk and Dairy Products.**

(b) Milk and dairy products:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, twelve thousand dollars (\$12,000).



**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, ten thousand two hundred dollars (\$10,200).

All other operating expenses for the fiscal year beginning October 1, 1931, six thousand five hundred dollars (\$6,500).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, five thousand five hundred twenty-five dollars (\$5,525).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, five hundred dollars (\$500).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, two hundred forty dollars (\$240).

**Oil Inspection.**

For the oil inspection department:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, forty-nine thousand four hundred dollars (\$49,400).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, forty-one thousand nine hundred ninety dollars (\$41,990).

All other operating expenses for the fiscal year beginning October 1, 1931, forty thousand eight hundred dollars (\$40,800).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, thirty-four thousand six hundred eighty dollars (\$34,680).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, four hundred dollars (\$400).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, three hundred forty dollars (\$340).

**Industrial Board of Indiana.**

For the industrial board of Indiana:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, sixty-nine thousand five hundred dollars (\$69,500).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, fifty-nine thousand seventy-five dollars (\$59,075).

All other operating expenses for the fiscal year beginning October 1, 1931, twenty-one thousand dollars (\$21,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, seventeen thousand eight hundred fifty dollars (\$17,850).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, two thousand dollars (\$2,000).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, one thousand two hundred seventy-five dollars (\$1,275).

**Employment Commission of Indiana.**

For the employment commission of Indiana:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, fourteen thousand dollars (\$14,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, eleven thousand nine hundred dollars (\$11,900).

All other operating expenses for the fiscal year beginning October 1, 1931, three thousand five hundred dollars (\$3,500).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, two thousand nine hundred seventy-five dollars (\$2,975).

**Capital outlays:**

Equipment for the fiscal year beginning October 1, 1931, two hundred fifty dollars (\$250).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, two hundred fifteen dollars (\$215).

The appropriation herein made for the employment commission of Indiana to be in lieu of the appropriation provided by section 9, chapter 192, of the Acts of 1919.

**Indiana Survey Commission.**

For the Indiana corporations survey commission:

**Operating expense:**

Operating expense for the fiscal year beginning October 1, 1931, one thousand two hundred fifty dollars (\$1,250).

**Mines and Mining.**

For the department of mines and mining:

**Operating expense:**

Personal service for the fiscal year beginning October 1, 1931, sixteen thousand eight hundred dollars (\$16,800).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, fourteen thousand two hundred eighty dollars (\$14,280).

All other operating expenses for the fiscal year beginning October 1, 1931, six thousand dollars (\$6,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, five thousand one hundred dollars (\$5,100).

**Capital outlays:**

Equipment for the fiscal year beginning October 1, 1931, three hundred dollars (\$300).

Equipment for the fiscal year beginning October 1, 1932, three hundred dollars (\$300).

Equipment, lamps, battery charging apparatus, and breathing apparatus, to be used in case of explosions, fire or other mine disasters, and maintaining central service station, for the fiscal year beginning October 1, 1931, five thousand dollars (\$5,000).

### **Department of Insurance.**

For the department of insurance:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, fifty-five thousand dollars (\$55,000).

### **Reduction.**

Personal service for the fiscal year beginning October 1, 1932, forty-six thousand seven hundred fifty dollars (\$46,750).

All other operating expenses for the fiscal year beginning October 1, 1931, eleven thousand dollars (\$11,000).

### **Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, nine thousand three hundred fifty dollars (\$9,350).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, eight hundred dollars (\$800).

### **Reduction.**

Equipment for the fiscal year beginning October 1, 1932, six hundred eighty dollars (\$680).

Fixed charges for the fiscal year beginning October 1, 1931, six thousand five hundred dollars (\$6,500).

Fixed charges for the fiscal year beginning October 1, 1932, six thousand five hundred dollars (\$6,500).

Refunds, for the specific purpose of reimbursing insurance companies for overpayments in the matter of fees and taxes, for the fiscal year beginning October 1, 1931, five hundred dollars (\$500).

Refunds, for the specific purpose of reimbursing insurance companies for overpayments in the matter of fees and taxes, for the fiscal year beginning October 1, 1932, five hundred dollars (\$500).



**Department of Banking.**

For the department of banking:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, sixty-five thousand dollars (\$65,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, fifty-five thousand two hundred fifty dollars (\$55,250).

All other operating expenses for the fiscal year beginning October 1, 1931, thirty thousand dollars (\$30,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, twenty-five thousand five hundred dollars (\$25,500).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, five hundred dollars (\$500).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, four hundred twenty-five dollars (\$425).

**Department of Conservation.**

For the department of conservation:

(a) Administration and general:

Operating expense, equipment and fixed charges for the fiscal year beginning October 1, 1931, two hundred twenty thousand dollars (\$220,000).

**Reduction.**

Operating expense, equipment and fixed charges for the fiscal year beginning October 1, 1932, two hundred ten thousand seven hundred fifty dollars (\$210,750).

Capital outlays:

Lands, structures, minor structures and nonstructural improvements, for the fiscal year beginning

October 1, 1931, seventy-five thousand dollars (\$75,000).

**Reduction.**

Lands, structures, minor structures and nonstructural improvements, for the fiscal year beginning October 1, 1932, forty thousand dollars (\$40,000).

**Proviso.**

*Provided*, That all funds accruing to the use of any division of the department of conservation other than the division of fish and game and other than regular or specific appropriations made by the general assembly, shall be deemed to constitute rotary funds for the use of the respective divisions and no part of such funds shall revert to the state general fund at the close of any fiscal year until any such rotary fund shall reach the amount of twenty-five thousand dollars, in which event all sums in excess of twenty-five thousand dollars shall revert to the state general fund at the end of each fiscal year and shall be added to the general funds of the state.

**Nancy Hanks Lincoln Burial Grounds.**

- (b) Nancy Hanks Lincoln burial grounds:  
Operating expense, equipment and fixed charges for the fiscal year beginning October 1, 1931, five thousand seven hundred fifty dollars (\$5,750).

**Reduction.**

Operating expense, equipment and fixed charges for the fiscal year beginning October 1, 1932, four thousand eight hundred eighty-seven dollars (\$4,887).

**Tippecanoe Battle Ground.**

- (c) Tippecanoe battle ground:  
Operating expense, equipment and fixed charges for the fiscal year beginning October 1, 1931, three thousand four hundred dollars (\$3,400).

**Reduction.**

Operating expense, equipment and fixed charges for the fiscal year beginning October 1, 1932, two thousand eight hundred ninety dollars (\$2,890).

**Lanier Home.**

(d) Lanier home:

Operating expense, equipment and fixed charged [charges] for the fiscal year beginning October 1, 1931, two thousand dollars (\$2,000).

**Reduction.**

Operating expense, equipment and fixed charges for the fiscal year beginning October 1, 1932, one thousand seven hundred dollars (\$1,700).

**Public Service Commission.**

For the public service commission:

Operating expense:

Personal service, available April 1, 1931, for the period ending September 30, 1931, forty-one thousand dollars (\$41,000).

Personal service for the fiscal year beginning October 1, 1931, one hundred forty-five thousand dollars (\$145,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, one hundred twenty-three thousand two hundred fifty dollars (\$123,250).

All other operating expenses, available April 1, 1931, for the period ending September 30, 1931, six thousand five hundred dollars (\$6,500).

All other operating expenses for the fiscal year beginning October 1, 1931, twenty-five thousand dollars (\$25,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, twenty-one thousand two hundred fifty dollars (\$21,250).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, two thousand dollars (\$2,000).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, one thousand seven hundred dollars (\$1,700).

**Proviso.**

*Provided*, That all fees, receipts and moneys collected by the public service commission under and pursuant to law shall be paid into the state treasury by said commission and the auditor of state shall issue quietus therefor.

The auditor of state shall set aside such fees, receipts and moneys in the sum of fifty thousand dollars as a rotary fund for the use of the said commission in accordance with the provisions of section 1 of this act.

All such fees, receipts and moneys accumulated in the state treasury in excess of fifty thousand dollars shall be credited to the general fund of the state; and, *Provided, further*, That such rotary fund shall be used only for the personal services and other operating expenses in case of special investigations by said commission, when it becomes necessary to employ additional expert services; no part of such rotary fund shall be used in payment of salaries, wages or expenses of the regular officers or employes of the said commission; and, *Provided, further*, That any expenditures to be made from such rotary fund shall be subject to the approval of the governor and the state budget committee.

**Board of Accounts.**

For the state board of accounts:

- (a) Department of supervision and inspection of public offices and for the department of the budget:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, twenty-nine thousand three hundred dollars (\$29,300).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, twenty-five thousand five hundred dollars (\$25,500).

All other operating expenses for the fiscal year beginning October 1, 1931, four thousand dollars (\$4,000).



**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, three thousand five hundred seventy dollars (\$3,570).

**Capital outlays:**

Equipment for the fiscal year beginning October 1, 1931, one thousand two hundred dollars (\$1,200).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, one thousand twenty dollars (\$1,020).

(b) Examination of state accounts and other state services:

**Operating expense:**

Special payments, per diem of field examiners for examination of state accounts and for other state services, for the fiscal year beginning October 1, 1931, thirty thousand dollars (\$30,000).

**Reduction.**

Special payments, per diem of field examiners for examination of state accounts and for other state services, for the fiscal year beginning October 1, 1932, twenty-five thousand five hundred dollars (\$25,500). All other operating expenses, traveling expense for the fiscal year beginning October 1, 1931, eight hundred dollars (\$800).

**Reduction.**

All other operating expenses, traveling expense for the fiscal year beginning October 1, 1932, six hundred eighty dollars (\$680).

**Adjutant-General.**

For the department of the adjutant-general:

(a) Administration and land militia:

**Operating expense:**

Personal service for the fiscal year beginning October 1, 1931, fifty-nine thousand dollars (\$59,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, fifty thousand one hundred fifty dollars (\$50,150).

All other operating expenses for the fiscal year beginning October 1, 1931, fifty-seven thousand seven hundred dollars (\$57,700).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, forty-nine thousand fifteen dollars (\$49,015).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, seven thousand dollars (\$7,000).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, five thousand nine hundred fifty dollars (\$5,950).

Fixed charges for the fiscal year beginning October 1, 1931, two hundred thirteen thousand three hundred dollars (\$213,300).

Fixed charges for the fiscal year beginning October 1, 1932, two hundred thirteen thousand three hundred dollars (\$213,300).

(b) Naval militia:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, seven thousand dollars (\$7,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, five thousand nine hundred fifty dollars (\$5,950).

All other operating expenses for the fiscal year beginning October 1, 1931, four thousand dollars (\$4,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, three thousand four hundred dollars (\$3,400).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, four thousand dollars (\$4,000).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, three thousand four hundred dollars (\$3,400).  
Fixed charges for the fiscal year beginning October 1, 1931, five thousand dollars (\$5,000).

**Reduction.**

Fixed charges for the fiscal year beginning October 1, 1932, four thousand two hundred fifty dollars (\$4,250).

(c) Stout field, Mars Hill airport:

Operating expense:

Operating expenses for the fiscal year beginning October 1, 1932, ten thousand dollars (\$10,000).

This appropriation herein made to be in lieu of appropriation provided for by section 2, chapter 80, of the Acts of the general assembly of 1931.

**State Fire Marshal.**

For the department of dry cleaning inspection:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, one thousand nine hundred fifty dollars (\$1,950).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, one thousand six hundred fifty-seven dollars (\$1,657).

All other operating expenses for the fiscal year beginning October 1, 1931, one thousand seven hundred dollars (\$1,700).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, one thousand four hundred forty five dollars (\$1,445).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, seven hundred ninety dollars (\$790).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, six hundred seventy-one dollars (\$671).

**Bureau of Public Printing.**

For the bureau of public printing, binding and stationery:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, seven thousand five hundred dollars (\$7,500).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, six thousand three hundred seventy-five dollars (\$6,375).

All other operating expenses for the fiscal year beginning October 1, 1931, four hundred fifty dollars (\$450).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, four hundred dollars (\$400).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, two hundred twenty-five dollars (\$225).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, two hundred dollars (\$200).

Publishing court reports for the fiscal year beginning October 1, 1931, fifteen thousand dollars (\$15,000).

**Reduction.**

Publishing court reports for the fiscal year beginning October 1, 1932, ten thousand dollars (\$10,000).

Election expenses, including compensation of state election commissioners and all expenses for primary, special, city or general elections and expenses during and after such elections, for the fiscal year beginning October 1, 1931, seven thousand five hundred dollars (\$7,500).

**Reduction.**

Election expenses, including compensation of state election commissioners and all expenses for primary, special or general elections and expenses during and after such elections, for the fiscal year beginning October 1, 1932, twenty-nine thousand seven hundred fifty dollars (\$29,750).



Printing, binding and stationery for the fiscal year beginning October 1, 1931, thirty-six thousand dollars (\$36,000).

**Reduction.**

Printing, binding and stationery for the fiscal year beginning October 1, 1932, thirty thousand six hundred dollars (\$30,600).

**Board of State Charities.**

For the board of state charities:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, thirty thousand dollars (\$30,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, twenty-five thousand five hundred dollars (\$25,500).

All other operating expenses for the fiscal year beginning October 1, 1931, eighteen thousand dollars (\$18,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, fifteen thousand three hundred dollars (\$15,300).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, seven hundred dollars (\$700).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, six hundred dollars (\$600).

Transportation of dependent children (revolving fund) for the fiscal year beginning October 1, 1931, one thousand dollars (\$1,000).

Transportation of dependent children (revolving fund) for the fiscal year beginning October 1, 1932, one thousand dollars (\$1,000).

**State Probation Department.**

For the state probation department:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, four thousand two hundred dollars (\$4,200).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, three thousand five hundred seventy dollars (\$3,570).

All other operating expenses for the fiscal year beginning October 1, 1931, one thousand five hundred dollars (\$1,500).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, one thousand two hundred seventy-five dollars (\$1,275).

Fixed charges for the fiscal year beginning October 1, 1931, fifteen dollars (\$15).

Fixed charges for the fiscal year beginning October 1, 1932, [fifteen dollars] (\$15).

This appropriation is made in lieu of appropriation provided by in section 5, chapter 230, Acts of 1921.

**State Live Stock Sanitary Board.**

For the state live stock sanitary board:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, thirty-eight thousand dollars (\$38,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, thirty-two thousand three hundred dollars (\$32,300).

All other operating expenses for the fiscal year beginning October 1, 1931, twenty thousand dollars (\$20,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, seventeen thousand dollars (\$17,000).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, three hundred dollars (\$300).

Equipment for the fiscal year beginning October 1, 1932, three hundred dollars (\$300).

Indemnity, for condemned tubercular cattle for the fiscal year beginning October 1, 1931, thirty-five thousand dollars (\$35,000).

**Reduction.**

Indemnity, for condemned tubercular cattle for the fiscal year beginning October 1, 1932, twenty-nine thousand seven hundred fifty dollars (\$29,750).

For foot and mouth disease, glanders, anthrax, rabies and sheep and cattle scabies for the fiscal year beginning October 1, 1931, ten thousand dollars (\$10,000).

**Reduction.**

For foot and mouth disease, glanders, anthrax, rabies and sheep and cattle scabies for the fiscal year beginning October 1, 1932, eight thousand five hundred dollars (\$8,500).

For avian tuberculosis, bacillary white diarrhea and other communicable diseases of poultry, for the fiscal year beginning October 1, 1931, ten thousand dollars (\$10,000).

**Reduction.**

For avian tuberculosis, bacillary white diarrhea and other communicable diseases of poultry, for the fiscal year beginning October 1, 1932, twelve thousand seven hundred fifty dollars (\$12,750).

**Department of Public Instruction.**

For the department of public instruction:

(a) Administration division:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, seventeen thousand dollars (\$17,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, fourteen thousand four hundred fifty dollars (\$14,450).

All other operating expenses for the fiscal year beginning October 1, 1931, three thousand dollars (\$3,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, two thousand five hundred fifty dollars (\$2,550).

**Capital outlays:**

Equipment for the fiscal year beginning October 1, 1931, five hundred dollars (\$500).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, four hundred twenty-five dollars (\$425).

**Division of School Attendance.**

(b) Division of school attendance:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, three thousand nine hundred dollars (\$3,900).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, three thousand three hundred fifteen dollars (\$3,315).

All other operating expenses for the fiscal year beginning October 1, 1931, one thousand one hundred dollars (\$1,100).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, nine hundred thirty-five dollars (\$935).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, one hundred fifty dollars (\$150).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, one hundred dollars (\$100).

**Division of Teacher Training.**

(c) Division of teacher training:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, fourteen thousand one hundred dollars (\$14,100).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, eleven thousand nine hundred eighty-five dollars (\$11,985).



All other operating expenses for the fiscal year beginning October 1, 1931, two thousand seven hundred dollars (\$2,700).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, two thousand two hundred ninety-five dollars (\$2,295).

**Capital outlays:**

Equipment for the fiscal year beginning October 1, 1931, two hundred dollars (\$200).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, two hundred dollars (\$200).

**Proviso.**

*Provided*, That all fees collected by the division of teacher training and licensing shall be paid into the general fund of the state; and, *Provided, further*, That twelve thousand dollars of the amount herein appropriated for personal service is in lieu of the expenditures of fees by the state board of education as provided for in section 12, chapter 11, Acts of 1923.

**Division of School Inspection.**

(d) Division of school inspection:

**Operating expense:**

Personal service for the fiscal year beginning October 1, 1931, ten thousand dollars (\$10,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, eight thousand five hundred dollars (\$8,500).

All other operating expenses for the fiscal year beginning October 1, 1931, nine thousand dollars (\$9,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, seven thousand six hundred fifty dollars (\$7,650).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, two hundred dollars (\$200).

Equipment for the fiscal year beginning October 1, 1932, two hundred dollars (\$200).

**State Board of Education.**

(e) State board of education:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, three thousand five hundred dollars (\$3,500).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, three thousand dollars (\$3,000).

All other operating expenses for the fiscal year beginning October 1, 1931, four thousand dollars (\$4,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, three thousand four hundred dollars (\$3,400).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, one hundred dollars (\$100).

Equipment for the fiscal year beginning October 1, 1932, one hundred dollars (\$100).

**Department of Vocational Education.**

(f) Department of vocational education:

Operating expense:

Personal service, available April 1, 1931, for the period ending September 30, 1931, eight thousand dollars (\$8,000).

Personal service for the fiscal year beginning October 1, 1931, one hundred thousand dollars (\$100,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, eighty-five thousand dollars (\$85,000).

All other operating expenses for the fiscal year beginning October 1, 1931, one hundred thirty-seven thousand dollars (\$137,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, one hundred sixteen thousand four hundred fifty dollars (\$116,450).

**Capital outlays:**

Equipment for the fiscal year beginning October 1, 1931, one hundred dollars (\$100).

Equipment for the fiscal year beginning October 1, 1932, one hundred dollars (\$100).

**Proviso.**

*Provided*, That the appropriation hereby made shall be in lieu of a tax levy of one-half cent on each one hundred dollars of taxable property, as provided for by section 1, chapter 119, Acts of 1921; and, *Provided, further*, That the expenditures made from these appropriations shall not exceed an amount equal to a levy of one-half cent on each one hundred dollars of taxable property.

**Department of Vocation[al] Education—Rehabilitation.****(g) Department of vocational education—rehabilitation:****Operating expense:**

Personal service, available April 1, 1931, for the period ending September 30, 1931, two hundred sixty-two dollars (\$262).

Personal service for the fiscal year beginning October 1, 1931, three thousand six hundred dollars (\$3,600).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, three thousand sixty dollars (\$3,060).

All other operating expenses for the fiscal year beginning October 1, 1931, sixteen thousand dollars (\$16,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, thirteen thousand six hundred dollars (\$13,600).

**Capital outlays:**

Equipment for the fiscal year beginning October 1, 1931, one hundred dollars (\$100).

Equipment for the fiscal year beginning October 1, 1932, one hundred dollars (\$100).

**Proviso.**

*Provided*, That if the appropriations herein made are not equal to the sums expended from federal funds during either fiscal year of the biennial period, there is hereby appropriated a sum sufficient to equal the amount of federal funds expended. This appropriation to be in lieu of the appropriation provided by section 6, chapter 204, Acts of 1921.

**Indiana Library and Historical Department.**

(a) For the Indiana state library:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, forty-eight thousand eight hundred forty dollars (\$48,840).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, forty-one thousand five hundred fourteen dollars (\$41,514).

All other operating expenses for the fiscal year beginning October 1, 1931, seven thousand five hundred sixty dollars (\$7,560).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, six thousand four hundred twenty-six dollars (\$6,426).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, twenty thousand dollars (\$20,000).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, fourteen thousand dollars (\$14,000).

Fixed charges for the fiscal year beginning October 1, 1931, two thousand four hundred dollars (\$2,400).

Fixed charges for the fiscal year beginning October 1, 1932, two thousand four hundred dollars (\$2,400).



**Historical Bureau.****(b) Historical bureau:****Operating expense:**

Personal service for the fiscal year beginning October 1, 1931, nine thousand five hundred dollars (\$9,500).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, eight thousand seventy-five dollars (\$8,075).

All other operating expenses for the fiscal year beginning October 1, 1931, six thousand five hundred dollars (\$6,500).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, five thousand five hundred twenty-five dollars (\$5,525).

**Capital outlays:**

Equipment for the fiscal year beginning October 1, 1931, two hundred dollars (\$200).

Equipment for the fiscal year beginning October 1, 1932, two hundred dollars (\$200).

**Legislative Bureau.****(c) Legislative bureau:****Operating expense:**

Personal service for the fiscal year beginning October 1, 1931, ten thousand five hundred dollars (\$10,500).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, ten thousand six hundred twenty-five dollars (\$10,625).

All other operating expense[s] for the fiscal year beginning October 1, 1931, six hundred dollars (\$600).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, eight hundred fifty dollars (\$850).

**Capital outlays:**

Equipment for the fiscal year beginning October 1, 1931, five hundred dollars (\$500).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, four hundred twenty-five dollars (\$425).

**Governor's Year Book.**

(d) Governor's year book:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, three thousand four hundred dollars (\$3,400).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, two thousand eight hundred ninety dollars (\$2,890).

All other operating expenses for the fiscal year beginning October 1, 1931, ten thousand dollars (\$10,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, eight thousand five hundred dollars (\$8,500).

This appropriation herein made to be in lieu of appropriations provided for by section 5, chapter 25, of the Acts of the general assembly of 1917.

**Soldiers' and Sailors' Monument.**

For the soldiers' and sailors' monument:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, twelve thousand dollars (\$12,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, ten thousand two hundred dollars (\$10,200).

All other operating expenses for the fiscal year beginning October 1, 1931, eleven thousand five hundred dollars (\$11,500).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, nine thousand seven hundred seventy-five dollars (\$9,775).

**Capital outlays:**

Equipment for the fiscal year beginning October 1, 1931, two hundred dollars (\$200).

Equipment for the fiscal year beginning October 1, 1932, two hundred dollars (\$200).

Fixed charges for the fiscal year beginning October 1, 1931, twelve dollars and fifty cents (\$12.50).

Fixed charges for the fiscal year beginning October 1, 1932, twelve dollars and fifty cents (\$12.50).

**Superintendent of Buildings and Property.**

For the superintendent of buildings and property:

**Operating expense:**

Personal service for the fiscal year beginning October 1, 1931, forty-eight thousand five hundred dollars (\$48,500).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, forty-one thousand two hundred twenty-five dollars (\$41,225).

All other operating expenses for the fiscal year beginning October 1, 1931, forty-two thousand dollars (\$42,000).

All other operating expenses for the fiscal year beginning October 1, 1932, forty-two thousand dollars (\$42,000).

**Capital outlays:**

Nonstructural improvements, replacing steel pipe on roof, available April 1, 1931, for the period ending September 30, 1931, two thousand five hundred dollars (\$2,500).

Nonstructural improvements, changing all locks in building to master control, available April 1, 1931, for the period ending September 30, 1931, two hundred fifty dollars (\$250).

### **Official Bonds of State Officers.**

For premiums on official bonds of state officers for the fiscal year beginning October 1, 1931, three thousand dollars (\$3,000).

For premiums on official bonds of state officers for the fiscal year beginning October 1, 1932, three thousand dollars (\$3,000).

### **State Board of Certified Accountants.**

For the state board of certified accountants:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, three thousand dollars (\$3,000).

### **Reduction.**

Personal service for the fiscal year beginning October 1, 1932, two thousand five hundred fifty dollars (\$2,550).

All other operating expenses for the fiscal year beginning October 1, 1931, seven hundred dollars (\$700).

### **Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, five hundred ninety-five dollars (\$595).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, two hundred dollars (\$200).

Equipment for the fiscal year beginning October 1, 1932, two hundred dollars (\$200).

Such appropriation to be in lieu of any and all provisions heretofore made for the payment of salaries and expenses of said board; *Provided*, That all fees collected by said board shall be paid to the general fund of the state; and, *Provided, further*, That the appropriation hereby made shall not exceed the fees collected for the same fiscal year.

### **Board of Medical Registration and Examination.**

(a) For the board of medical registration and examination:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, seven thousand dollars (\$7,000).



**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, five thousand nine hundred fifty dollars (\$5,950).

All other operating expenses for the fiscal year beginning October 1, 1931, two thousand dollars (\$2,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, one thousand seven hundred dollars (\$1,700).

Such appropriation to be in lieu of any and all provisions heretofore made for the payment of salaries and expenses of said board; *Provided*, That all fees collected by said board shall be paid to the general fund of the state; and, *Provided, further*, That the appropriation hereby made shall not exceed the fees collected for the same fiscal year.

**Board of Podiatry Registration and Examination.**

- (b) For the board of podiatry registration and examination:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, three hundred twenty-six dollars (\$326).

Personal service for the fiscal year beginning October 1, 1932, three hundred twenty-six dollars (\$326).

All other operating expenses for the fiscal year beginning October 1, 1931, two hundred ten dollars (\$210).

All other operating expenses for the fiscal year beginning October 1, 1932, two hundred ten dollars (\$210).

Such appropriation to be in lieu of any and all provisions heretofore made for the payment of salaries and expenses of said board; *Provided*, That all fees collected by said board shall be paid to the general fund of the state; and, *Provided, further*, That the appropriation hereby made shall not exceed the fees collected for the same fiscal year.

### **Board of Registration and Examination in Optometry.**

For the board of registration and examination in optometry:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, two thousand seven [hundred] dollars (\$2,700).

#### **Reduction.**

Personal service for the fiscal year beginning October 1, 1932, two thousand two hundred ninety-five dollars (\$2,295).

All other operating expenses for the fiscal year beginning October 1, 1931, one thousand three hundred dollars (\$1,300).

#### **Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, one thousand one hundred dollars (\$1,100).

Such appropriation to be in lieu of any and all provisions heretofore made for the payment of salaries and expenses of said board; *Provided*, That all fees collected by said board shall be paid to the general fund of the state; and, *Provided, further*, That the appropriation hereby made shall not exceed the fees collected for the same fiscal year.

### **Board of Pharmacy.**

For the Indiana board of pharmacy:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, eight thousand dollars (\$8,000).

#### **Reduction.**

Personal service for the fiscal year beginning October 1, 1932, six thousand eight hundred dollars (\$6,800).

All other operating expenses for the fiscal year beginning October 1, 1931, five thousand five hundred dollars (\$5,500).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, four thousand six hundred seventy-five dollars (\$4,675).

**Capital outlays:**

Equipment for the fiscal year beginning October 1, 1931, one thousand dollars (\$1,000).

Equipment for the fiscal year beginning October 1, 1932, two hundred dollars (\$200).

Fixed charges for the fiscal year beginning October 1, 1931, four thousand four hundred seventy-five dollars (\$4,475).

Fixed charges for the fiscal year beginning October 1, 1932, four thousand four hundred seventy-five dollars (\$4,475).

Such appropriation [appropriation] to be in lieu of any and all provisions heretofore made for the payment of salaries and expenses of said board; *Provided*, That all fees collected by said board shall be paid to the general fund of the state; and, *Provided, further*, That the appropriation hereby made shall not exceed the fees collected for the same fiscal year.

**Board of Examination and Registration of Nurses.**

For the Indiana state board of examination and registration of nurses:

**Operating expense:**

Personal service for the fiscal year beginning October 1, 1931, seven thousand four hundred eighty dollars (\$7,480).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, six thousand three hundred seventy-eight dollars (\$6,378).

All other operating expenses for the fiscal year beginning October 1, 1931, one thousand six hundred twenty dollars (\$1,620).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, one thousand four hundred dollars (\$1,400).

Such appropriation to be in lieu of any and all provisions heretofore made for the payment of salaries and expenses of said board; *Provided*, That all fees collected by said board shall be paid to the general fund of the state; and, *Provided, further*, That the appropriation hereby made shall not exceed the fees collected for the same fiscal year.

### **Board of Registration for Professional Engineers and Land Surveyors.**

For the board of registration for professional engineers and land surveyors:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, five thousand dollars (\$5,000).

#### **Reduction.**

Personal service for the fiscal year beginning October 1, 1932, four thousand two hundred fifty dollars (\$4,250).

All other operating expenses for the fiscal year beginning October 1, 1931, two thousand dollars (\$2,000).

#### **Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, one thousand seven hundred dollars (\$1,700).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, one hundred dollars (\$100).

Fixed charges for the fiscal year beginning October 1, 1931, fifteen dollars (\$15).

Fixed charges for the fiscal year beginning October 1, 1932, fifteen dollars (\$15).

Such appropriation to be in lieu of any and all provisions heretofore made for the payment of salaries and expenses of said board; *Provided*, That all fees collected by said board shall be paid to the general fund of the state; and, *Provided, further*, That the appropriation hereby made shall not exceed the fees collected for the same fiscal year.



**Board of Embalmers.**

For the board of embalmers:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, four thousand dollars (\$4,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, three thousand four hundred dollars (\$3,400).

All other operating expenses for the fiscal year beginning October 1, 1931, one thousand seven hundred dollars (\$1,700).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, one thousand four hundred forty-five dollars (\$1,445).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, fifty dollars (\$50).

Equipment for the fiscal year beginning October 1, 1932, fifty dollars (\$50).

Such appropriation to be in lieu of any and all provisions heretofore made for the payment of salaries and expenses of said board; *Provided*, That all fees collected by said board shall be paid to the general fund of the state; and, *Provided, further*, That the appropriation hereby made shall not exceed the fees collected for the same fiscal year.

**Board of Dental Examiners.**

For the board of dental examiners:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, three thousand seven hundred and fifty dollars (\$3,750).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, three thousand one hundred eighty-five dollars (\$3,185).

All other operating expenses for the fiscal year beginning October 1, 1931, two thousand dollars (\$2,000).

### **Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, one thousand seven hundred dollars (\$1,700).

Fixed charges for the fiscal year beginning October 1, 1931, forty-six dollars (\$46).

Fixed charges for the fiscal year beginning October 1, 1932, forty-six dollars (\$46).

Such appropriation to be in lieu of any and all provisions heretofore made for the payment of salaries and expenses of said board; *Provided*, That all fees collected by said board shall be paid to the general fund of the state; and, *Provided, further*, That the appropriation hereby made shall not exceed the fees collected for the same fiscal year.

### **Grand Army of the Republic.**

For the Grand Army of the Republic:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, one thousand five hundred dollars (\$1,500).

Personal service for the fiscal year beginning October 1, 1932, one thousand five hundred dollars (\$1,500).

All other operating expenses for the fiscal year beginning October 1, 1931, one thousand dollars (\$1,000).

### **Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, eight hundred dollars (\$800).

Fixed charges for the fiscal year beginning October 1, 1931, one thousand dollars (\$1,000).

### **Reduction.**

Fixed charges for the fiscal year beginning October 1, 1932, eight hundred dollars (\$800).

### **United Spanish War Veterans.**

For the United Spanish War Veterans:

To assist in the payment of the expenses of the annual encampment of the department the sum of one thousand dollars (\$1,000) is hereby appropriated for the fiscal year beginning October 1, 1931.

**Reduction.**

To assist in the payment of the expenses of the annual encampment of the department the sum of eight hundred dollars (\$800) is hereby appropriated for the fiscal year beginning October 1, 1932.

This appropriation shall be in lieu of the annual appropriation provided for by section 1, chapter 13, Acts of 1927.

**Deep Waterways Commission.**

For the deep waterways commission:

**Operating expense:**

There is hereby appropriated the sum of two thousand dollars (\$2,000) for the fiscal year beginning October 1, 1931, for the execution of the functions of said commission.

**Reduction.**

There is hereby appropriated the sum of two hundred dollars (\$200) for the fiscal year beginning October 1, 1932, for the execution of the functions of said commission.

**Proviso.**

*Provided*, That no part of this appropriation shall be available, except upon the approval of the governor; and,

*Provided, further*, That the members of said commission shall receive their actual expenses but no compensation.

**Board of Arbitration.**

For the board of arbitration:

**Operating expense:**

The sum of one thousand dollars (\$1,000) is hereby appropriated for the fiscal year beginning October 1, 1931, or so much thereof as may be necessary to carry out the purposes of this act.

The sum of one hundred dollars (\$100) is hereby appropriated for the fiscal year beginning October 1, 1932, or so much thereof as may be necessary to carry out the purposes of chapter 118 of the Acts of 1915. All money paid out of this appropriation shall be

paid on the order of the governor. This appropriation to be in lieu of the annual appropriation provided for by section 10, chapter 118, Acts of 1915.

### **Indiana Battle Flag Commission.**

For the Indiana battle flag commission:

Operating expense:

For the expense of the commission for the fiscal year beginning October 1, 1931, one thousand eight hundred dollars (\$1,800).

### **Reduction.**

For the expense of the commission for the fiscal year beginning October 1, 1932, one thousand dollars (\$1,000).

### **Academy of Science.**

For the academy of science:

To pay for the printing of the proceedings and papers for the Indiana academy of science for the fiscal year beginning October 1, 1931, one thousand five hundred dollars (\$1,500).

### **Reduction.**

To pay for the printing of the proceedings and papers for the Indiana academy of science for the fiscal year beginning October 1, 1932, one thousand dollars (\$1,000).

This appropriation to be in lieu of the appropriation provided for by section 1, chapter 267, Acts of 1921.

### **Indiana Horticultural Society.**

For the Indiana horticultural society:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, two thousand three hundred dollars (\$2,300).

### **Reduction.**

Personal service for the fiscal year beginning October 1, 1932, one thousand eight hundred forty dollars (\$1,840).

All other operating expenses for the fiscal year beginning October 1, 1931, seven hundred dollars (\$700).



**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, five hundred sixty dollars (\$560).

**Vegetable Growers' Association.**

For the Indiana vegetable growers' association:

Operating expense:

For the expenses of the association for the fiscal year beginning October 1, 1931, five hundred dollars (\$500).

**Reduction.**

For the expenses of the association for the fiscal year beginning October 1, 1932, four hundred dollars (\$400).

**Indiana Corn Growers' Association.**

For the Indiana corn growers' association:

Operating expense:

For the expenses of the association for the fiscal year beginning October 1, 1931, one thousand dollars (\$1,000).

**Reduction.**

For the expenses of the association for the fiscal year beginning October 1, 1932, eight hundred dollars (\$800).

This appropriation to be in lieu of the appropriation provided for in section 3, chapter 264, Acts of 1907.

**Live Stock Breeders' Association.**

For the live stock breeders' association:

Operating expense:

For the expenses of the association for the fiscal year beginning October 1, 1931, five hundred dollars (\$500).

**Reduction.**

For the expenses of the association for the fiscal year beginning October 1, 1932, four hundred dollars (\$400).

This appropriation to be in lieu of the appropriation provided for in section 3, chapter 264, Acts of 1907.

**Dairymen's Association.**

For the dairymen's association:

Operating expense:

For the expenses of the association for the fiscal year beginning October 1, 1931, five hundred dollars (\$500).

**Reduction.**

For the expenses of the association for the fiscal year beginning October 1, 1932, four hundred dollars (\$400).

This appropriation to be in lieu of the appropriation provided for in section 3, chapter 264, Acts of 1907.

**State Poultry Association of Indiana.**

For the state poultry association of Indiana:

Operating expense:

For the expenses of the association for the fiscal year beginning October 1, 1931, five hundred dollars (\$500).

**Reduction.**

For the expenses of the association for the fiscal year beginning October 1, 1932, four hundred dollars (\$400).

**Conference of Governors.**

For the conference of governors:

To defray the expenses of the annual conference of governors, available April 1, 1931, for the period ending September 30, 1931, ten thousand dollars (\$10,000).

*Provided*, That all expenditures from this appropriation shall be approved by the governor, and the budget committee.

**Indiana World[']s Fair Commission.**

For the Indiana world[']s fair commission:

To meet the expenses of said commission for a state exhibit at the Chicago World[']s Fair in 1933, for the biennial period beginning October 1, 1931, fifty thousand dollars (\$50,000); available October 1, 1931, ten thousand dollars (\$10,000); available October 1, 1932, forty thousand dollars (\$40,000).

**Indiana University.**

- (a) For the Indiana university at Bloomington and extension division:

Operating expense and departmental equipment for the fiscal year beginning October 1, 1931, one million three hundred twenty-five thousand dollars (\$1,325,000).

**Reduction.**

Operating expense and departmental equipment for the fiscal year beginning October 1, 1932, one million one hundred twenty-six thousand two hundred fifty dollars (\$1,126,250).

This appropriation to be in lieu of the tax levy provided for the state educational institutions, section 1, chapter 7, Acts of 1921. The sums herein appropriated are in addition to all the income of said institution from all permanent funds and endowments, and from all land grants, bequests, fees and earnings of said institution from whatever source derived.

All receipts from fees and earnings on hand September 30, 1931, and all receipts from fees and earnings accruing thereafter, are hereby appropriated to the board of trustees and may be expended for any necessary expenses for the university.

**Indiana University Hospitals — School of Medicine — Nurses['] Training School.**

- (b) For the Indiana university hospitals, school of medicine and nurses['] training school at Indianapolis:

Operating expense for the fiscal year beginning October 1, 1931, four hundred twenty-five thousand dollars (\$425,000).

**Reduction.**

Operating expense for the fiscal year beginning October 1, 1932, three hundred sixty-one thousand two hundred fifty dollars (\$361,250).

These appropriations to be in lieu of the appropriations made for the James Whitcomb Riley hospital in section 9, chapter 266, Acts of 1921; for the William H. Coleman hospital, made in section 6, chapter 213,

page 610, Acts of 1927; for the Robert W. Long hospital, made [in] section 2, chapter 121, page 312, Acts of 1913; for school of medicine, made in section 2, chapter 21, Acts of 1913, as to such hospitals and school of medicine.

The sums herein appropriated are in addition to all the income of said institution from all permanent funds and endowments, and from all land grants, bequests, fees and earnings of said institution from whatever source derived.

All receipts from fees and earnings on hand September 30, 1931, and all receipts from fees and earnings accruing thereafter, are hereby appropriated to the board of trustees and may be expended for any necessary expenses of the university.

### **Indiana University School of Dentistry.**

(c) For the Indiana university school of dentistry at Indianapolis:

Operating expense and departmental equipment for the fiscal year beginning October 1, 1931, fifty thousand dollars (\$50,000).

### **Reduction.**

Operating expense and departmental equipment for the fiscal year beginning October 1, 1932, forty-two thousand five hundred dollars (\$42,500).

The sums herein appropriated are in addition to all the income of said institution from all permanent funds, and endowments, and from all land grants, bequests, fees and earnings of said institution from whatever source derived.

All receipts from fees and earnings on hand September 30, 1931, and all receipts from fees and earnings accruing thereafter, are hereby appropriated to the board of trustees and may be expended for any necessary expenses.

### **Purdue University.**

(a) For Purdue university at Lafayette:

Operating expense and departmental equipment for the fiscal year beginning October 1, 1931, one million five hundred thousand dollars (\$1,500,000).



**Reduction.**

Operating expense and departmental equipment for the fiscal year beginning October 1, 1932, one million two hundred seventy-five thousand dollars (\$1,275,000). This appropriation to be in lieu of the tax levy provided for the state educational institutions by section 1, chapter 7, Acts of 1921. The sum herein appropriated is in addition to all the income of said institution from all permanent funds and endowments, and from all land grants, bequests, fees and earnings of said institution from whatever source derived.

All receipts from fees and earnings on hand September 30, 1931, and all receipts from fees and earnings accruing thereafter are hereby appropriated to the board of trustees and may be expended for any necessary expenses of the university.

**Department of Agricultural Extension.**

(b) For the department of agricultural extension:

Operating expense and departmental equipment for the fiscal year beginning October 1, 1931, fifty thousand dollars (\$50,000).

**Reduction.**

Operating expense and departmental equipment for the fiscal year beginning October 1, 1932, forty-two thousand five hundred dollars (\$42,500).

This appropriation is in lieu of an appropriation provided in section 1, chapter 54, Acts of 1911. All receipts from miscellaneous sales, interest, fees and other receipts on hand September 30, 1931, and all such receipts accruing to the fund of the agricultural extension department thereafter are hereby appropriated to the board of trustees and may be expended for any necessary expenses of the department of agricultural extension.

**Agricultural Experiment Station.**

(c) For the agricultural experiment station and cooperative crop reportings:

Operating expense and departmental equipment, including minor structures and experimental plots, for the fiscal year beginning October 1, 1931, two hundred fifty thousand dollars (\$250,000).

**Reduction.**

Operating expense and departmental equipment, including minor structures and experimental plots, for the fiscal year beginning October 1, 1932, two hundred twelve thousand five hundred dollars (\$212,500).

For the control and eradication of corn borer, codling moth, and other injurious pests, for the fiscal year beginning October 1, 1931, fifteen thousand dollars (\$15,000).

**Reduction.**

For the control and eradication of corn borer, codling moth, and other injurious pests, for the fiscal year beginning October 1, 1932, twelve thousand seven hundred fifty dollars (\$12,750).

For soil survey for the fiscal year beginning October 1, 1931, ten thousand dollars (\$10,000).

For soil survey for the fiscal year beginning October 1, 1932, ten thousand dollars (\$10,000).

This appropriation is in lieu of the tax levy provided in section 1, chapter 17, Acts of 1921, and in lieu of the swine disease fund appropriation provided in section 10, chapter 135, Acts of 1913, and in lieu of the creamery license fund appropriation provided in section 11, chapter 340, Acts of 1913.

All receipts from farm and miscellaneous sales, interest, fees and other receipts on hand September 30, 1931, and all such receipts accruing to the funds of the agricultural experiment station thereafter are hereby appropriated to the board of trustees and may be expended for the necessary expenses of the agricultural experiment station.

**Indiana State Teachers College.**

For the Indiana state teachers college at Terre Haute:

Operating expense and departmental equipment for the fiscal year beginning October 1, 1931, four hundred twenty-five thousand dollars (\$425,000).

**Reduction.**

Operating expense and departmental equipment for the fiscal year beginning October 1, 1932, three hundred sixty one thousand two hundred fifty dollars (\$361,250).

Said appropriation to be in lieu of the tax levy provided for the state educational institutions by section 1, chapter 7, Acts of 1921.

All receipts from fees, earnings, interest, bequests and other receipts on hand September 30, 1931, and all such receipts accruing to the said Indiana state teachers college thereafter are hereby appropriated to the board of trustees and may be expended for any necessary expenses of the school.

### **Ball State Teachers College.**

For the Ball state teachers college at Muncie:

Operating expense and departmental equipment for the fiscal year beginning October 1, 1931, four hundred thousand dollars (\$400,000).

### **Reduction.**

Operating expense and departmental equipment for the fiscal year beginning October 1, 1932, three hundred forty thousand dollars (\$340,000).

This appropriation to be in lieu of the tax levy provided for the state educational institutions by section 1, chapter 7, Acts of 1921.

All receipts from fees, earnings, interest, bequests and all other receipts on hand September 30, 1931, and all such receipts accruing to the said Ball state teachers college thereafter are hereby appropriated to the board of trustees and may be expended for any necessary expenses of the school.

### **School for the Blind.**

For the school for the blind at Indianapolis:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, thirty-seven thousand dollars (\$37,000).

### **Reduction.**

Personal service for the fiscal year beginning October 1, 1932, thirty-three thousand three hundred dollars (\$33,300).

All other operating expenses for the fiscal year beginning October 1, 1931, twenty-nine thousand five hundred dollars (\$29,500).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, twenty-five thousand seventy-five dollars (\$25,075).

**Capital outlays:**

Equipment for the fiscal year beginning October 1, 1931, two thousand eight hundred dollars (\$2,800).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, two thousand dollars (\$2,000).

Equipment, boiler and stoker, for the fiscal year beginning October 1, 1931, fourteen thousand five hundred dollars (\$14,500).

Nonstructural improvements, well and pump, for the fiscal year beginning October 1, 1931, two thousand five hundred dollars (\$2,500).

Nonstructural improvements, fencing and terracing lawn, for the fiscal year beginning October 1, 1931, one thousand five hundred dollars (\$1,500).

Fixed charges for the fiscal year beginning October 1, 1931, one hundred twenty-two dollars and fifty cents (\$122.50).

Fixed charges for the fiscal year beginning October 1, 1932, one hundred thirty-eight dollars and fifty cents (\$138.50).

**School for the Deaf.**

For the school for the deaf at Indianapolis:

**Operating expense:**

Personal service for the fiscal year beginning October 1, 1931, one hundred thousand dollars (\$100,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, ninety thousand dollars (\$90,000).

All other operating expenses for the fiscal year beginning October 1, 1931, sixty-eight thousand dollars (\$68,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, sixty thousand dollars (\$60,000).



**Capital outlays :**

Equipment for the fiscal year beginning October 1, 1931, thirteen thousand dollars (\$13,000).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, eight thousand dollars (\$8,000).

Structures, remodeling industrial shops, for the fiscal year beginning October 1, 1931, five thousand dollars (\$5,000).

Rotary fund for the fiscal year beginning October 1, 1931, one thousand dollars (\$1,000).

Rotary fund for the fiscal year beginning October 1, 1932, one thousand dollars (\$1,000).

Scholarship fund for the fiscal year beginning October 1, 1931, one thousand dollars (\$1,000).

**Reduction.**

Scholarship fund for the fiscal year beginning October 1, 1932, seven hundred fifty dollars (\$750.00).

Excess per capita, the sum of two hundred dollars per annum is hereby appropriated for each student actually present over a daily average of four hundred students each month; *Provided*, That such excess per capita shall be for the sum of one hundred eighty dollars for the fiscal year beginning October 1, 1932. Said excess amount shall be approved by the board of state charities.

**Soldiers' and Sailors' Children's Home.**

For the Indiana soldiers' and sailors' children's home as [at] Knightstown:

**Operating expense :**

Personal service for the fiscal year beginning October 1, 1931, ninety thousand dollars (\$90,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, eighty-one thousand dollars (\$81,000).

All other operating expenses for the fiscal year beginning October 1, 1931, one hundred forty thousand dollars (\$140,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, one hundred twenty-six thousand dollars (\$126,000).

**Capital outlays:**

Equipment for the fiscal year beginning October 1, 1931, fifteen thousand five hundred dollars (\$15,500).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, ten thousand five hundred dollars (\$10,500).

Structure, dairy barn, available April 1, 1931, for the period ending September 30, 1931, fourteen thousand five hundred dollars (\$14,500).

Structure, fire escapes, available April 1, 1931, for the period ending September 30, 1931, seven thousand three hundred dollars (\$7,300).

Structure, cottage and equipment, for one hundred boys for the fiscal year beginning October 1, 1932, seventy-five thousand dollars (\$75,000).

Structural improvements, general repairs to buildings, for the fiscal year beginning October 1, 1931, three thousand five hundred dollars (\$3,500).

**Reduction.**

Structural improvements, general repairs to buildings, for the fiscal year beginning October 1, 1932, three thousand dollars (\$3,000).

Nonstructural improvements, tiling and fencing, for the fiscal year beginning October 1, 1931, one thousand dollars (\$1,000).

**Reduction.**

Nonstructural improvements, tiling and fencing, for the fiscal year beginning October 1, 1932, eight hundred dollars (\$800).

Nonstructural improvements, water reservoir and wells, for the fiscal year beginning October 1, 1931, fifteen thousand dollars (\$15,000).

**Reduction.**

Nonstructural improvements, water mains for fire protection, for the fiscal year beginning October 1,

1932, fifteen thousand seven hundred and fifty dollars (\$15,750).

Fixed charges for the fiscal year beginning October 1, 1931, one thousand five hundred dollars (\$1,500).

Fixed charges for the fiscal year beginning October 1, 1932, one thousand five hundred dollars (\$1,500).

### **Reduction.**

Excess per capita, the sum of four hundred dollars per annum is hereby appropriated for each child actually present over a daily average of five hundred fifty children each month; *Provided*, That such excess per capita shall be for the sum of three hundred sixty dollars for the fiscal year beginning October 1, 1932. Said excess amount to be approved by the board of state charities.

### **State Soldiers' Home.**

For the state soldiers' home at Lafayette:

#### **Operating expense:**

Personal service for the fiscal year beginning October 1, 1931, one hundred sixteen thousand dollars (\$116,000).

### **Reduction.**

Personal service for the fiscal year beginning October 1, 1932, one hundred four thousand four hundred dollars (\$104,400).

All other operating expenses for the fiscal year beginning October 1, 1931, one hundred thirty-five thousand dollars (\$135,000).

### **Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, one hundred thirty thousand dollars (\$130,000).

#### **Capital outlays:**

Equipment for the fiscal year beginning October 1, 1931, ten thousand dollars (\$10,000).

### **Reduction.**

Equipment for the fiscal year beginning October 1, 1932, seven thousand dollars (\$7,000).

Fixed charges for the fiscal year beginning October 1, 1931, four thousand dollars (\$4,000).

Fixed charges for the fiscal year beginning October 1, 1932, four thousand dollars (\$4,000).

### **Indiana State Sanatorium.**

For the Indiana state sanatorium at Rockville:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, seventy thousand dollars (\$70,000).

### **Reduction.**

Personal service for the fiscal year beginning October 1, 1932, sixty-three thousand dollars (\$63,000).

All other operating expenses for the fiscal year beginning October 1, 1931, seventy thousand dollars (\$70,000).

### **Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, sixty-three thousand dollars (\$63,000).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, seven thousand five hundred dollars (\$7,500).

### **Reduction.**

Equipment for the fiscal year beginning October 1, 1932, six thousand dollars (\$6,000).

Nonstructural improvements, water mains, hydrants, apparatus, and accessories, available April 1, 1931, for the period ending September 30, 1931, ten thousand dollars (\$10,000).

Fixed charges for the fiscal year beginning October 1, 1931, four thousand dollars (\$4,000).

Fixed charges for the fiscal year beginning October 1, 1932, four thousand dollars (\$4,000).

### **Reduction.**

Excess per capita, the sum of seven hundred dollars per annum is hereby appropriated for each patient actually present over a daily average of one hundred seventy patients each month; *Provided*, That such



excess per capita shall be for the sum of six hundred thirty dollars for the fiscal year beginning October 1, 1932. Said excess amount to be approved by the board of state charities.

### **Fort Wayne State School and Muscatatuck Colony.**

For the Fort Wayne state school at Fort Wayne and for the Muscatatuck farm colony at Butlerville:

#### **Operating expense:**

Personal service for the fiscal year beginning October 1, 1931, one hundred sixty-five thousand dollars (\$165,000).

#### **Reduction.**

Personal service for the fiscal year beginning October 1, 1932, one hundred forty-eight thousand five hundred dollars (\$148,500).

All other operating expenses for the fiscal year beginning October 1, 1931, two hundred five thousand dollars (\$205,000).

#### **Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, one hundred eighty thousand dollars (\$180,000).

#### **Capital outlays:**

Equipment for the fiscal year beginning October 1, 1931, thirty thousand dollars (\$30,000).

#### **Reduction.**

Equipment for the fiscal year beginning October 1, 1932, twenty-five thousand dollars (\$25,000).

Structures, colony buildings and equipment, laundry and industrial buildings, including equipment, at Butlerville, for the biennial period beginning October 1, 1931, one hundred thousand dollars (\$100,000); available October 1, 1931, fifty thousand dollars (\$50,000); available October 1, 1932, fifty thousand dollars (\$50,000).

Structures and nonstructural improvements, power plant building, power plant equipment, tunnels and steam distributing system, central water heater, pumps and water lines to buildings, at Fort Wayne,

for the period ending September 30, 1933, one hundred ninety-five thousand dollars (\$195,000); available April 1, 1931, thirty thousand dollars (\$30,000); available October 1, 1931, one hundred twenty-five thousand dollars (\$125,000); available October 1, 1932, forty thousand dollars (\$40,000).

### **Reduction.**

Nonstructural improvements, electrical distributing lines and rewiring buildings, at Fort Wayne, for the fiscal year beginning October 1, 1932, two thousand eight hundred dollars (\$2,800).

Nonstructural improvements, tiling, fencing, walks and driveways, at Fort Wayne, for the fiscal year beginning October 1, 1931, one thousand eight hundred dollars (\$1,800).

### **Reduction.**

Nonstructural improvements, tiling, fencing, walks and driveways, at Fort Wayne, for the fiscal year beginning October 1, 1932, one thousand dollars (\$1,000).

Nonstructural improvements, tiling and fencing, at Butlerville, for the fiscal year beginning October 1, 1931, one thousand dollars (\$1,000).

### **Reduction.**

Nonstructural improvements, tiling and fencing, at Butlerville, for the fiscal year beginning October 1, 1932, five hundred dollars (\$500).

Nonstructural improvements, sewage and sewerage disposal plant, at Butlerville, for the year beginning October 1, 1931, twenty-five thousand dollars (\$25,000).

Nonstructural improvements, constructing dam across stream for water storage, at Butlerville, for the year ending September 30, 1931, available May 1, 1931, two thousand five hundred dollars (\$2,500).

Fixed charges for the fiscal year beginning October 1, 1931, three thousand dollars (\$3,000).

Fixed charges for the fiscal year beginning October 1, 1932, three thousand dollars (\$3,000).

**Reduction.**

Excess per capita, the sum of two hundred dollars per annum is hereby appropriated for each inmate actually present over a daily average of one thousand eight hundred eighty inmates each month; *Provided*, That such excess per capita shall be for the sum of one hundred eighty dollars for the fiscal year beginning October 1, 1932. Said excess amount to be approved by the board of state charities.

**Indiana Village for Epileptics.**

For the Indiana village for epileptics at Newcastle:

**Operating expense:**

Personal service for the fiscal year beginning October 1, 1931, one hundred fifteen thousand dollars (\$115,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, one hundred three thousand five hundred dollars (\$103,500).

All other operating expenses for the fiscal year beginning October 1, 1931, one hundred forty thousand dollars (\$140,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, one hundred twenty-five thousand dollars (\$125,000).

**Capital outlays:**

Equipment for the fiscal year beginning October 1, 1931, eighteen thousand dollars (\$18,000).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, ten thousand dollars (\$10,000).

Structures, addition to present power house, including equipment, wells and service connections, constructing heating plant at colony No. 2, including service connections and water softener, for the period ending September 30, 1932, one hundred thousand dollars (\$100,000); available April 1, 1931, thirty thousand dollars (\$30,000); available October 1, 1931, seventy thousand dollars (\$70,000).

Nonstructural improvements, concrete work, grading, tiling, fencing, electric and telephone lines, for the fiscal year beginning October 1, 1931, five thousand dollars (\$5,000).

**Reduction.**

Nonstructural improvements, concrete work, grading, tiling, fencing, electric and telephone lines, for the fiscal year beginning October 1, 1932, two thousand five hundred dollars (\$2,500).

Fixed charges for the fiscal year beginning October 1, 1931, one thousand four hundred dollars (\$1,400).

Fixed charges for the fiscal year beginning October 1, 1932, one thousand four hundred dollars (\$1,400).

**Reduction.**

Excess per capita, the sum of two hundred dollars per annum is hereby appropriated for each inmate actually present over a daily average of eight hundred inmates each month; *Provided*, That such excess per capita shall be for the sum of one hundred eighty dollars for the fiscal year beginning October 1, 1932. Said excess amount to be approved by the board of state charities.

**Central State Hospital.**

For the central state hospital at Indianapolis:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, two hundred twenty-two thousand dollars (\$222,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, one hundred ninety-nine thousand eight hundred dollars (\$199,800).

All other operating expenses for the fiscal year beginning October 1, 1931, two hundred seventy-eight thousand dollars (\$278,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, two hundred fifty thousand dollars (\$250,000).



**Capital outlays:**

Equipment for the fiscal year beginning October 1, 1931, twenty-one thousand dollars (\$21,000).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, ten thousand dollars (\$10,000).

**Reduction.**

Structures, infirmary building No. 2 and equipment, for one hundred men, for the biennial period beginning October 1, 1931, one hundred seventy thousand dollars (\$170,000); available October 1, 1931, seventy-five thousand dollars (\$75,000); available October 1, 1932, ninety-five thousand dollars (\$95,000).

Nonstructural improvements, wells, for the fiscal year beginning October 1, 1931, six thousand dollars (\$6,000).

Fixed charges for the fiscal year beginning October 1, 1931, one thousand dollars (\$1,000).

Fixed charges for the fiscal year beginning October 1, 1932, one thousand dollars (\$1,000).

**Reduction.**

Excess per capita, the sum of two hundred dollars per annum is hereby appropriated for each inmate actually present over a daily average of one thousand six hundred forty inmates; *Provided*, That such excess per capita shall be for the sum of one hundred eighty dollars for the fiscal year beginning October 1, 1932. Said excess amount to be approved by the board of state charities.

**Richmond State Hospital.**

For the Richmond state hospital at Richmond:

**Operating expense:**

Personal service available April 1, 1931, for the period ending September 30, 1931, two thousand five hundred dollars (\$2,500).

Personal service for the fiscal year beginning October 1, 1931, one hundred thirty-five thousand dollars (\$135,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, one hundred twenty-one thousand five hundred dollars (\$121,500).

All other operating expenses for the fiscal year beginning October 1, 1931, one hundred forty-five thousand dollars (\$145,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, one hundred thirty thousand dollars (\$130,000).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, ten thousand dollars (\$10,000).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, five thousand dollars (\$5,000).

Structures, to complete receiving ward and equipment, for fifty men and fifty women, for the fiscal year beginning October 1, 1931, seventy-five thousand dollars (\$75,000).

*Provided*, That any balance remaining unexpended September 30, 1931, in the appropriation provided for by the appropriation act of 1929, for a receiving ward for fifty men and fifty women shall not revert and any such balance is hereby reappropriated for the fiscal year beginning October 1, 1931, to be added to the appropriation herein made for the completion of a receiving ward for fifty men and fifty women.

Fixed charges for the fiscal year beginning October 1, 1931, one thousand five hundred dollars (\$1,500).

Fixed charges for the fiscal year beginning October 1, 1932, one thousand five hundred dollars (\$1,500).

**Reduction.**

Excess per capita, the sum of two hundred dollars per annum is hereby appropriated for each inmate actually present over a daily average of one thousand two hundred ten inmates per month; *Provided*, That such excess per capita shall be for the sum of one

hundred eighty dollars for the fiscal year beginning October 1, 1932. Said excess amount to be approved by the board of state charities.

**Logansport State Hospital.**

For the Logansport state hospital at Logansport:

**Operating expense:**

Personal service for the fiscal year beginning October 1, 1931, one hundred forty-five thousand dollars (\$145,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, one hundred thirty-six thousand five hundred dollars (\$136,500).

All other operating expenses for the fiscal year beginning October 1, 1931, one hundred ninety-five thousand dollars (\$195,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, one hundred eighty thousand dollars (\$180,000).

**Capital outlays:**

Equipment for the fiscal year beginning October 1, 1931, twenty-five thousand dollars (\$25,000).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, fifteen thousand dollars (\$15,000).

**Reduction.**

Structures, infirmary building and equipment, for one hundred fifty women, for the biennial period beginning October 1, 1931, two hundred ten thousand dollars (\$210,000); available October 1, 1931, one hundred thousand dollars (\$100,000); available October 1, 1932, one hundred ten thousand dollars (\$110,000). Structures, water tower, for the fiscal year beginning October 1, 1931, fifteen thousand dollars (\$15,000). Nonstructural improvements, replacement of old electric wiring, for the period ending September 30, 1931, available April 1, 1931, twenty-seven thousand five hundred dollars (\$27,500).

Nonstructural improvements, fencing and tiling, for the fiscal year beginning October 1, 1931, three thousand dollars (\$3,000).

**Reduction.**

Nonstructural improvements, fencing and tiling, for the fiscal year beginning October 1, 1932, one thousand dollars (\$1,000).

**Reduction.**

Nonstructural improvements, two wells, for the fiscal year beginning October 1, 1932, two thousand dollars (\$2,000).

Fixed charges for the fiscal year beginning October 1, 1931, five hundred dollars (\$500).

Fixed charges for the fiscal year beginning October 1, 1932, five hundred dollars (\$500).

**Reduction.**

Excess per capita, the sum of two hundred dollars per annum is hereby appropriated for each inmate actually present over a daily average of one thousand four hundred inmates each month; *Provided*, That such excess per capita shall be for the sum of one hundred eighty dollars for the fiscal year beginning October 1, 1932. Said excess amount to be approved by the board of state charities.

**Madison State Hospital.**

For the Madison state hospital at North Madison:

**Operating expense:**

Personal service for the fiscal year beginning October 1, 1931, one hundred sixty thousand dollars (\$160,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, one hundred forty-four thousand dollars (\$144,000).

All other operating expenses for the fiscal year beginning October 1, 1931, two hundred thousand dollars (\$200,000).



**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, one hundred eighty thousand dollars (\$180,000).

**Capital outlays:**

Equipment for the fiscal year beginning October 1, 1931, fifteen thousand dollars (\$15,000).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, ten thousand dollars (\$10,000).

Structures, to complete cottage No. 5 and equipment, for the fiscal year beginning October 1, 1931, forty-five thousand dollars (\$45,000).

*Provided*, That any balance remaining unexpended September 30, 1931, in the appropriation provided for by the appropriation act of 1929, for cottage No. 5 and equipment shall not revert and any such balance is hereby reappropriated for the fiscal year beginning October 1, 1931, to be added to the appropriation herein made for cottage No. 5 and equipment.

Fixed charges for the fiscal year beginning October 1, 1931, one thousand dollars (\$1,000).

Fixed charges for the fiscal year beginning October 1, 1932, one thousand dollars (\$1,000).

**Reduction.**

Excess per capita, the sum of two hundred dollars per annum is hereby appropriated for each inmate actually present over a daily average of one thousand four hundred seventy inmates each month; *Provided*, That such excess per capita shall be for the sum of one hundred eighty dollars for the fiscal year beginning October 1, 1932. Said excess amount to be approved by the board of state charities.

**Evansville State Hospital.**

For the Evansville state hospital at Evansville:

**Operating expense:**

Personal service for the fiscal year beginning October 1, 1931, seventy-five thousand dollars (\$75,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, sixty-seven thousand five hundred dollars (\$67,500).

All other operating expenses for the fiscal year beginning October 1, 1931, one hundred five thousand dollars (\$105,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, ninety-five thousand dollars (\$95,000).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, fifteen thousand dollars (\$15,000).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, seven thousand five hundred dollars (\$7,500).

Nonstructural improvements, fencing, tiling and minor structures, for the fiscal year beginning October 1, 1931, five thousand dollars (\$5,000).

Nonstructural improvements, fencing, tiling and minor structures, for the fiscal year beginning October 1, 1932, two thousand five hundred dollars (\$2,500).

Fixed charges for the fiscal year beginning October 1, 1931, five hundred dollars (\$500).

Fixed charges for the fiscal year beginning October 1, 1932, five hundred dollars (\$500).

Excess per capita, the sum of two hundred dollars per annum is hereby appropriated for each inmate actually present over a daily average of one thousand inmates each month; *Provided*, That such excess per capita shall be for the sum of one hundred eighty dollars for the fiscal year beginning October 1, 1932. Said excess amount to be approved by the board of state charities.

**Indiana State Prison.**

For the Indiana state prison at Michigan City:

Operating expense:

Personal service, available April 1, 1931, for the

period ending September 30, 1931, forty-five thousand two hundred dollars (\$45,200).

Personal service for the fiscal year beginning October 1, 1931, one hundred ninety thousand dollars (\$190,000).

#### **Reduction.**

Personal service for the fiscal year beginning October 1, 1932, one hundred seventy-one thousand dollars (\$171,000).

All other operating expenses, available April 1, 1931, for the period ending September 30, 1931, fifty thousand dollars (\$50,000).

All other operating expenses for the fiscal year beginning October 1, 1931, three hundred thousand dollars (\$300,000).

#### **Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, two hundred seventy thousand dollars (\$270,000).

#### **Capital outlays:**

Equipment for the fiscal year beginning October 1, 1931, seven thousand five hundred dollars (\$7,500).

#### **Reduction.**

Equipment for the fiscal year beginning October 1, 1932, six thousand dollars (\$6,000).

Structures, to complete cell house and cell blocks, available April 1, 1931, for the period ending September 30, 1931, ten thousand dollars (\$10,000).

Structures, solitary and seclusion buildings and deputy's office, available April 1, 1931, for the period ending September 30, 1931, twenty thousand dollars (\$20,000).

Structures, cell house building and cell blocks for four hundred men, for the biennial period beginning October 1, 1931, one hundred seventy thousand dollars (\$170,000); available October 1, 1931, eighty-five thousand dollars (\$85,000); available October 1, 1932, eighty-five thousand dollars (\$85,000).

Nonstructural improvements, fencing, tiling and minor structures, for the fiscal year beginning October 1, 1931, two thousand dollars (\$2,000).

### **Reduction.**

Nonstructural improvements, fencing, tiling and minor structures, for the fiscal year beginning October 1, 1932, one thousand dollars (\$1,000).

Fixed charges for the fiscal year beginning October 1, 1931, five hundred twenty-five dollars (\$525).

Fixed charges for the fiscal year beginning October 1, 1932, five hundred twenty-five dollars (\$525).

### **Reduction.**

Excess per capita, the sum of two hundred dollars per annum is hereby appropriated for each inmate actually present over a daily average of two thousand two hundred ninety inmates per month; *Provided*, That such excess per capita shall be for the sum of one hundred eighty dollars for the fiscal year beginning October 1, 1932. Said excess amount to be approved by the board of state charities.

### **Indiana Reformatory.**

For the Indiana reformatory at Pendleton:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, one hundred forty-five thousand dollars (\$145,000).

### **Reduction.**

Personal service for the fiscal year beginning October 1, 1932, one hundred thirty thousand five hundred dollars (\$130,500).

All other operating expenses for the fiscal year beginning October 1, 1931, two hundred sixty thousand dollars (\$260,000).

### **Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, two hundred thirty-six thousand dollars (\$236,000).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, ten thousand dollars (\$10,000).



**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, five thousand dollars (\$5,000).

Equipment, power house improvements and power house equipment, for the fiscal year beginning October 1, 1931, thirty-seven thousand dollars (\$37,000). Structures, dormitory and trade school building, including equipment, for the biennial period beginning October 1, 1931, ninety thousand dollars (\$90,000); available October 1, 1931, forty-five thousand dollars (\$45,000); available October 1, 1932, forty-five thousand dollars (\$45,000).

Nonstructural improvements, filter unit, for the fiscal year beginning October 1, 1931, three thousand dollars (\$3,000).

Fixed charges for the fiscal year beginning October 1, 1931, one thousand dollars (\$1,000).

Fixed charges for the fiscal year beginning October 1, 1932, one thousand dollars (\$1,000).

**Reduction.**

Excess per capita, the sum of two hundred dollars per annum is hereby appropriated for each inmate actually present over a daily average of one thousand nine hundred fifty inmates each month; *Provided*, that such excess per capita shall be for the sum of one hundred eighty dollars for the fiscal year beginning October 1, 1932. Said excess amount to be approved by the board of state charities.

**Indiana State Farm.**

For the Indiana state farm at Putnamville:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, fifty thousand dollars (\$50,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, forty-five thousand dollars (\$45,000).

All other operating expenses for the fiscal year beginning October 1, 1931, one hundred forty-three thousand dollars (\$143,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, one hundred thirty thousand dollars (\$130,000).

**Capital outlays:**

Equipment for the fiscal year beginning October 1, 1931, six thousand dollars (\$6,000).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, three thousand dollars (\$3,000).

Equipment, thermos control expansion valve, ammonia condenser, pipe fittings, valves, fire plugs, booster pump, pipeline, hose, installation, cooling coils, and pipe fittings, for the fiscal year beginning October 1, 1931, eight thousand dollars (\$8,000).

Equipment, aerating system, and flow meter, for the fiscal year beginning October 1, 1931, two thousand dollars (\$2,000).

Equipment, farming implements, for the fiscal year beginning October 1, 1931, two thousand five hundred dollars (\$2,500).

**Reduction.**

Structures, one two-story dormitory, cottages for officers, and abattoir building, for the fiscal year beginning October 1, 1932, seventeen thousand dollars (\$17,000).

Nonstructural improvements, farm fencing and tiling, for the fiscal year beginning October 1, 1931, one thousand dollars (\$1,000).

**Reduction.**

Nonstructural improvements, farm fencing and tiling, for the fiscal year beginning October 1, 1932, five hundred dollars (\$500).

Fixed charges for the fiscal year beginning October 1, 1931, five hundred dollars (\$500).

Fixed charges for the fiscal year beginning October 1, 1932, five hundred dollars (\$500).

**Reduction.**

Excess per capita, the sum of two hundred dollars per annum is hereby appropriated for each inmate actually present over a daily average of one thousand two hundred twenty-five inmates per month; *Provided*, That such excess per capita shall be for the sum of one hundred eighty dollars for the fiscal year beginning October 1, 1932. Said excess amount to be approved by the board of state charities.

**Indiana Women's Prison.**

For the Indiana women's prison at Indianapolis:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, eighteen thousand eight hundred dollars (\$18,800).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, sixteen thousand nine hundred dollars (\$16,900).

All other operating expenses for the fiscal year beginning October 1, 1931, thirty-three thousand two hundred fifty dollars (\$33,250).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, thirty thousand dollars (\$30,000).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, two thousand five hundred dollars (\$2,500).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, one thousand two hundred fifty dollars (\$1,250).

Equipment, stokers and boiler repairs, for the fiscal year beginning October 1, 1931, four thousand five hundred dollars (\$4,500).

Fixed charges for the fiscal year beginning October 1, 1931, five hundred dollars (\$500).

Fixed charges for the fiscal year beginning October 1, 1932, five hundred dollars (\$500).

**Reduction.**

Excess per capita, the sum of two hundred dollars per annum is hereby appropriated for each inmate actually present over a daily average of one hundred ninety inmates each month; *Provided*, That such excess per capita shall be for the sum of one hundred eighty dollars for the fiscal year beginning October 1, 1932. Said excess amount to be approved by the board of state charities.

**Indiana Boys' School.**

For the Indiana boys' school at Plainfield:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, eighty-eight thousand five hundred dollars (\$88,500).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, seventy-nine thousand six hundred fifty dollars (\$79,650).

*Provided*, That the teachers of the Indiana boys' school shall receive the same wages as provided by the minimum wage law of the State of Indiana.

All other operating expenses for the fiscal year beginning October 1, 1931, seventy-five thousand dollars (\$75,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, sixty-seven thousand five hundred dollars (\$67,500).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, fifteen thousand dollars (\$15,000).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, seven thousand five hundred dollars (\$7,500).

Structures, greenhouse, for the fiscal year beginning October 1, 1931, two thousand five hundred dollars (\$2,500).



Structures, abattoir building, for the fiscal year beginning October 1, 1931, one thousand two hundred dollars (\$1,200).

Structural improvements to power plant building, available April 1, 1931, for the period ending September 30, 1931, fifteen thousand dollars (\$15,000).

Nonstructural improvements, fencing and tiling, for the fiscal year beginning October 1, 1931, one thousand dollars (\$1,000).

#### **Reduction.**

Nonstructural improvements, fencing and tiling, for the fiscal year beginning October 1, 1932, five hundred dollars (\$500).

Fixed charges for the fiscal year beginning October 1, 1931, two hundred fifty dollars (\$250).

Fixed charges for the fiscal year beginning October 1, 1932, four thousand five hundred dollars (\$4,500).

#### **Reduction.**

Excess per capita, the sum of two hundred dollars per annum is hereby appropriated for each inmate actually present over a daily average of five hundred inmates each month; *Provided*, That such excess per capita shall be for the sum of one hundred eighty dollars for the fiscal year beginning October 1, 1932. Said excess amount to be approved by the board of state charities.

#### **Indiana Girls' School.**

For the Indiana girls' school at Clermont:

##### **Operating expense:**

Personal service for the fiscal year beginning October 1, 1931, sixty-one thousand five hundred dollars (\$61,500).

#### **Reduction.**

Personal service for the fiscal year beginning October 1, 1932, fifty-five thousand three hundred fifty dollars (\$55,350).

All other operating expenses for the fiscal year beginning October 1, 1931, sixty-two thousand dollars (\$62,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, fifty-six thousand dollars (\$56,000).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, four thousand dollars (\$4,000).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, two thousand dollars (\$2,000).

**Reduction.**

Structures, carpenter shop and canning factory, storage building and machine shop, including equipment, for the fiscal year beginning October 1, 1932, seventeen thousand dollars (\$17,000).

Nonstructural improvements, moving settling basin, for the fiscal year beginning October 1, 1931, five thousand dollars (\$5,000).

Nonstructural improvements, pipe covering and installation, for the fiscal year beginning October 1, 1931, six thousand dollars (\$6,000).

Nonstructural improvements, installing new telephone system, wiring and electric wires in tunnels, for the fiscal year beginning October 1, 1931, eight thousand dollars (\$8,000).

Fixed charges for the fiscal year beginning October 1, 1931, five hundred dollars (\$500).

Fixed charges for the fiscal year beginning October 1, 1932, three hundred fifty dollars (\$350).

**Reduction.**

Excess per capita, the sum of two hundred dollars per annum is hereby appropriated for each inmate actually present over a daily average of three hundred eighty inmates each month; *Provided*, That such excess per capita shall be for the sum of one hundred eighty dollars for the fiscal year beginning October 1, 1932. Said excess amount to be approved by the board of state charities.

**Board of Industrial Aid for the Blind.**

For the board of industrial aid for the blind:

Operating expense:

For the fiscal year beginning October 1, 1931, thirty thousand dollars (\$30,000).

**Reduction.**

For the fiscal year beginning October 1, 1932, twenty-seven thousand dollars (\$27,000).

Capital outlays:

Equipment, sewing machines, for the fiscal year beginning October 1, 1931, one thousand eight hundred seventy dollars (\$1,870).

Nonstructural improvement, sprinkling system for fire protection, available April 1, 1931, for the period ending September 30, 1931, three thousand eight hundred dollars (\$3,800).

The sum hereby appropriated shall be for the use of the board and shall be expended for the purposes contemplated in an act entitled "An act creating a board of industrial aid for the blind," etc., approved March 5, 1915.

Rotary fund for the board of industrial aid for the blind: Any balances of money accruing from the sale of manufactured products, supplies and materials, which may be to the credit of the board of industrial aid for the blind and on deposit in the state treasury at the end of the fiscal year ending September 30, 1931, in accordance with chapter 59, Acts of 1915, and in addition all such receipts and earnings accruing thereafter. Said receipts and earnings to be used for the purposes contemplated in an act entitled "An act creating a board of industrial aid for the blind," etc., approved March 5, 1915, and shall be known as rotary fund, and any balance of said fund remaining unexpended at the end of any fiscal year shall revert to the general fund of the state, except such part of said balance which shall be in excess of thirty thousand dollars.

**Auditor of State—Gasoline Fund.**

For the gasoline license fee fund:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, thirty-two thousand five hundred dollars (\$32,500).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, twenty-seven thousand six hundred twenty-five dollars (\$27,625).

All other operating expenses for the fiscal year beginning October 1, 1931, eleven thousand five hundred dollars (\$11,500).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, nine thousand seven hundred seventy-five dollars (\$9,775).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, three thousand dollars (\$3,000).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, two thousand five hundred fifty dollars (\$2,550).

Fixed charges for the fiscal year beginning October 1, 1931, one hundred dollars (\$100).

Fixed charges for the fiscal year beginning October 1, 1932, one hundred dollars (\$100).

Refunds:

An amount sufficient to pay claims for refunds on license fee exempt gasoline as provided by law is hereby appropriated to this department; *Provided*, That the sum above appropriated to the gasoline license department, together with all refunds for license fee exempt gasoline, shall be paid from the receipts of said license fees before the same are distributed as provided by chapter 146, section 2, Acts of 1925.



**Secretary of State—Automobile License Department.**

For the automobile license department:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, ninety-five thousand dollars (\$95,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, eighty thousand seven hundred fifty dollars (\$80,750).

All other operating expenses for the fiscal year beginning October 1, 1931, thirty-two thousand dollars (\$32,000).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, twenty-seven thousand two hundred dollars (\$27,200).

License plates and chauffeurs' badges, for the fiscal year beginning October 1, 1931, one hundred thousand dollars (\$100,000).

License plates and chauffeurs' badges, for the fiscal year beginning October 1, 1932, one hundred thousand dollars (\$100,000).

Branches issuing licenses, for the fiscal year beginning October 1, 1931, twenty-five thousand five hundred dollars (\$25,500).

Branches issuing licenses, for the fiscal year beginning October 1, 1932, twenty-five thousand five hundred dollars (\$25,500).

Rebates on licenses for the fiscal year beginning October 1, 1931, seventy thousand dollars (\$70,000).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, five thousand dollars (\$5,000).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, two thousand five hundred dollars (\$2,500).

Fixed charges for the fiscal year beginning October 1, 1931, five hundred dollars (\$500).

Fixed charges for the fiscal year beginning October 1, 1932, five hundred dollars (\$500).

*Provided*, That the amount expended from appropriations herein made for the automobile license department shall be deducted from the collections of such department as provided in section 8, chapter 213, Acts of 1925.

### **Department of Conservation.**

For the division of fish and game:

Operating expense, equipment and fixed charges for the fiscal year beginning October 1, 1931, two hundred forty-six thousand dollars (\$246,000).

### **Reduction.**

Operating expense, equipment and fixed charges for the fiscal year beginning October 1, 1932, two hundred nine thousand one hundred dollars (\$209,100).

Capital outlays:

Lands, structures, and nonstructural improvements, for the fiscal year beginning October 1, 1931, ninety-four thousand dollars (\$94,000).

### **Reduction.**

Lands, structures, and nonstructural improvements, for the fiscal year beginning October 1, 1932, eighty thousand dollars (\$80,000).

*Provided*, That all fees received by division of fish and game shall be paid into the general fund of the state; and, *Provided, further*, That the expenditures shall not exceed the amount so paid into the state treasury; and, *Provided, further*, That the unexpended balance of all funds which may be in and remaining to the credit of the fish and game protective and propagation fund on September 30, 1931, and at the end of any ensuing fiscal year, together with all fees, income or receipts thereafter collected in excess of the amounts hereinbefore appropriated are hereby appropriated to the department of conservation for the development of fish and game projects, including the employment of game wardens.

**State Fire Marshal.**

For the department of state fire marshal:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, sixty-three thousand dollars (\$63,000).

Personal service for the fiscal year beginning October 1, 1932, sixty-three thousand dollars (\$63,000).

All other operating expenses for the fiscal year beginning October 1, 1931, twenty-eight thousand dollars (\$28,000).

All other operating expenses for the fiscal year beginning October 1, 1932, twenty-eight thousand dollars (\$28,000).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, three thousand dollars (\$3,000).

Equipment for the fiscal year beginning October 1, 1932, three thousand dollars (\$3,000).

All of said funds appropriated for said department to be paid from the fire marshal fund as provided for in chapter 135, Acts of 1917.

**Teachers' Retirement Fund.**

For the teachers' retirement fund:

Operating expense:

Personal service for the fiscal year beginning October 1, 1931, fourteen thousand dollars (\$14,000).

**Reduction.**

Personal service for the fiscal year beginning October 1, 1932, eleven thousand nine hundred dollars (\$11,900).

All other operating expenses for the fiscal year beginning October 1, 1931, three thousand five hundred dollars (\$3,500).

**Reduction.**

All other operating expenses for the fiscal year beginning October 1, 1932, three thousand dollars (\$3,000).

Capital outlays:

Equipment for the fiscal year beginning October 1, 1931, five hundred dollars (\$500).

**Reduction.**

Equipment for the fiscal year beginning October 1, 1932, four hundred twenty-five dollars (\$425).

Fixed charges for the fiscal year beginning October 1, 1931, three thousand dollars (\$3,000).

Fixed charges for the fiscal year beginning October 1, 1932, three thousand dollars (\$3,000).

*Provided*, That the amounts above appropriated are to be paid from the teachers' retirement fund.

**Indiana State Highway Commission.**

For the Indiana state highway commission :

Operating expense, capital outlays and fixed charges for the fiscal year beginning October 1, 1931, twenty-three million one hundred thousand dollars (\$23,100,000).

**Reduction.**

Operating expense, capital outlays and fixed charges for the fiscal year beginning October 1, 1932, thirteen million five hundred thousand dollars (\$13,500,000).

*Provided*, That the funds herein appropriated for the state highway commission are appropriated from the amount of fees received from automobile license fees and gasoline license fees credited to the general fund of the state made available for the state highway commission as provided by statute; together with all receipt[s,] reimbursements and collections of the state highway commission paid into the general fund of the state including moneys from the United States government and also the interest earned and collected by the treasurer of state on the credit balances in the state highway account of the general fund as well as the interest earned and collected on credit balances of the state highway commission revolving fund; and *Provided, further*, That should the amount of fees, receipts, reimbursements and collections from sources hereinbefore set out exceed the amount herein appropriated for the state highway commission, said excess amounts are hereby appropriated in addition to the sums herein appropriated, and shall be used for the specific purposes of constructing highways and pro-



viding supervisory service in addition to the amounts hereinafter set out; and

*Provided, further,* That should the amount of fees, receipts, reimbursements and collections from sources herein set out be less than the amounts herein appropriated for the state highway commission, the expenditures authorized herein for the various specific purposes shall be proportionately reduced, but if there shall be a change in statute reducing the proportionate amount of fees to be received from automobile license fees and gasoline license fees, then such reduction shall apply only to expenditures for construction and personal service; and,

*Provided, further,* That from funds herein appropriated expenditures made for the specific purpose of providing miscellaneous services—which shall consist of: (a) payments for general repairs, motor vehicle repairs, light, heat, power and water, transportation, communication, printing other than office supplies, other operating expense, office supplies, laboratory supplies, motor vehicle supplies and all other supplies; (b) wages for employees repairing equipment; (c) special payments for personal service; (d) payments for office equipment, laboratory equipment, motorless equipment, motor equipment and other equipment; and (e) payments for minor improvements to buildings—shall not exceed two million two hundred thousand dollars (\$2,200,000) during the fiscal year beginning October 1, 1931, and two million dollars (\$2,000,000) during the fiscal year beginning October 1, 1932; and

*Provided, further,* That from funds herein appropriated expenditures made for the specific purpose of maintaining highways and detours—which shall consist of: (a) wages; (b) payments for materials; and (c) payments to contractors—shall not exceed the sum of three million four hundred thousand dollars (\$3,400,000) during the fiscal year beginning October 1, 1931, and three million four hundred thousand dollars (\$3,400,000) during the fiscal year beginning October 1, 1932; and

*Provided, further,* That from funds herein appropriated expenditures made for the specific purpose of constructing highways—which shall consist of: (a) wages; (b) materials purchased and used by state highway commission forces; (c) materials purchased and furnished to contractors; (d) payments to contractors; and (e) payments for rights of way—may equal the sum of sixteen million five hundred thousand dollars (\$16,500,000) during the fiscal year beginning October 1, 1931, and seven million three hundred fifty thousand dollars (\$7,350,000) during the fiscal year beginning October 1, 1932, if the amount of fees, receipts, reimbursements and collections from sources hereinbefore set out shall equal twenty-three million one hundred thousand dollars (\$23,100,000) during the fiscal year beginning October 1, 1931, and thirteen million five hundred thousand dollars (\$13,500,000) during the fiscal year beginning October 1, 1932; and

*Provided, further,* That from funds herein appropriated for construction of betterments, costing more than \$10,000.00 per mile, shall be built on plans and specifications prepared by the chief engineer; where federal aid is not asked the plans and specifications shall be equal to those on which federal aid is granted.

*Provided, further,* That from funds herein appropriated expenditures made for the specific purpose of providing for administration and supervisory service—which shall consist of: (a) salaries and per diem; (b) traveling expenses—may equal the sum of one million dollars (\$1,000,000) during the fiscal year beginning October 1, 1931, and seven hundred fifty thousand dollars (\$750,000) during the fiscal year beginning October 1, 1932, if the amount of fees, receipts, reimbursements and collections from sources hereinbefore set out shall equal twenty-three million one hundred thousand dollars (\$23,100,000) during the fiscal year beginning October 1, 1931, and thirteen million five hundred thousand dollars (\$13,500,000) during the fiscal year beginning October 1, 1932; and

*Provided, further,* That if the expenditures for purposes of providing miscellaneous services and/or

maintaining highways and detours shall be less than the amounts hereinbefore appropriated, such unexpended amounts may be used for the purpose of constructing highways and for the purpose of providing supervisory service in addition to the amounts hereinbefore set out; and

*Provided, further,* That moneys received from automobile license fees and gasoline license fees credited to the general fund of the state hereby appropriated to the state highway commission shall be made available for the state highway commission monthly; and

*Provided, further,* That if there be a balance left in said appropriation at the close of the fiscal year, said balance is hereby reappropriated to be added to the budgeted appropriation for the next fiscal year.

#### **Deficiency Appropriations—**

##### **City of Fort Wayne.**

For the city of Fort Wayne, for unpaid sewer assessments against the property of the school for feeble-minded youth, the sum of six thousand eight hundred twenty-nine dollars and fifty-eight cents, to be available October 1, 1932.

##### **Indianapolis Water Company.**

For Indianapolis Water Company, for unpaid claim for water furnished soldiers' and sailors' monument from September 9, 1930, the sum of \$90.21.

##### **American Electric Company.**

For American electric company, for unpaid claim for repairing starting box on pump motor, soldiers' and sailors' monument, invoice June 14, 1930, but no claim filed until after the close of the fiscal year ending September 30, 1930, the sum of \$2.50.

##### **Electric Service Company.**

For Electric Service Company, for furnishing and installing electrical supplies, June and July, 1930, for the soldiers' and sailors' monument, the sum of \$17.65.

**Frank Selmier Towel Supply Company.**

For Frank Selmier Towel Supply, for unpaid claims, August and September, 1930, for towel supply to live stock sanitary board, the sum of \$2.40.

**Dr. M. G. Talbert.**

For Dr. M. G. Talbert, live stock sanitary board, for unpaid claim for reimbursement of amount paid to Ripley farmers co-operative telephone company, January 13, 1930, to October 22, 1930, the sum of \$8.30.

**S. Cardella.**

For S. Cardella, for unpaid claim for repairing automobile, July 6, 1929, for Indiana bureau of criminal identification and investigation, the sum of \$10.00.

**Standard Oil Company.**

For Standard Oil Company, for unpaid claims, October, 1928, and August and September, 1929, account with the Indiana village for epileptics, the sum of \$95.90.

**Indiana Bell Telephone Company.**

For the Indiana Bell Telephone Company, for unpaid claims, for change in service, May 4, to May 31, 1929, secretary of state, auto license department, the sum of \$107.41; *Provided*, That the amount hereby authorized shall be paid out of the auto license fund.

**John F. Kelly & Company.**

For John F. Kelly & Company, Terre Haute, Indiana, for unpaid claim for refund of gasoline license fee, the sum of \$218.40; *Provided*, That the amount hereby authorized shall be paid out of the gasoline license fee fund.

**General Dredging Company.**

For the General Dredging Company, Fort Wayne, Indiana, for unpaid claim for refund of gasoline license fee, the sum of \$158.20; *Provided*, That the amount hereby authorized shall be paid out of the gasoline license fee fund.



**J. C. Ransom.**

For J. C. Ransom, Palestine, Illinois, for unpaid claim for refund of gasoline license fee, the sum of \$780.00; *Provided*, That the amount hereby authorized shall be paid out of the gasoline license fee fund.

**City of Indianapolis.**

For the city of Indianapolis, to reimburse the said city for public improvement assessments against property owned by the State of Indiana, paid by the said city, the sum of \$12,685.41, subject to the approval of the state board of accounts.

**F. F. Gignilliat.**

For F. F. Gignilliat, for unpaid claim for personal service and traveling expense during the month of September, 1929, for the banking department, the sum of \$77.20.

**Library Bureau of New York City.**

For library bureau of New York city for services rendered to industrial board on March 31, and July 31, 1928, the sum of \$100.00.

**City of Muncie.**

For city of Muncie, Indiana, for unpaid assessments against state property—Ball state teachers college, for paving streets, and building sidewalks, on which such state property abuts, the sum of \$14,239.65, subject to the approval of the state board of accounts.

**Virginia E. Jenckes.**

The highway commission is hereby authorized and directed to pay Virginia E. Jenckes for gravel procured for use on the state highways, for which payment was not made until the money available therefor at the time such gravel was procured was not longer available, such amount as is shown to be due and owing for such gravel so procured, by the records of the state highway commission. The amount hereby appropriated shall be paid out of the construction fund of the state highway commission, and shall be available immediately upon the passage of this act. The

appropriation heretofore made for the same purpose, and set out on page 390 of the Acts of the Indiana general assembly of 1927.

### **Marion County Drainage Commissioner.**

For the Marion county drainage commissioner for drainage assessment against land occupied by the national guard, being in Marion county in sections 17 and 18, township 15 north, range 3 east, in cause No. 3224, Marion circuit court, the sum of \$3,800.00.

### **Department of Adjutant-General—Unpaid Claims as Listed.**

For the adjutant-general department, the unpaid claims of: Dr. Wallace C. Dyer, Evansville, medical examinations, \$8.25; Dr. W. G. Wagner, South Bend, medical examinations, \$11.25; Dr. Ralph R. Plough, Elwood, medical examinations, \$1.50; Dr. Irvin E. Huckleberry, Salem, medical examinations, \$27.00; Dr. T. D. Peter, Flora, medical examinations, \$3.75; Dr. Asa Lee Meyers, Noblesville, medical examinations, \$20.25; Drs. Richer and Richer, Warsaw, medical examinations, \$8.25; Dr. H. B. Shacklett, New Albany, medical examinations, \$34.75; Foster and Messick, Indianapolis, balance due on bond, \$644.46; John M. Colglazier, Salem, balance due on armory rental, \$98.00; Frankfort Ice and Coal Company, Frankfort, balance due on coal, \$6.78; Wabash lodge No. 708[,] F. & A. M., Wabash, balance due on water rent, \$48.00; Indiana General Service Company, Elwood, balance due on electric service, \$59.74; Batterton's West Side Drug Store, Greensburg, supplies for armory, \$50.60; E. A. Rankin, Greensburg, supplies for armory, \$539.45; the Fair Store, Greensburg, supplies for armory, \$11.42; Allen Bros. Lumber Company, Greensburg, supplies for armory, \$378.28; U. S. war department, Washington, D. C., for lost equipment, \$2,961.59; total amount \$4,913.32, subject to the approval of the state board of accounts.

The amounts hereby appropriated for all items under deficiency appropriations shall be available April 1, 1931, for the period ending September 30, 1931, upon presentation of proper claims to the auditor of state.

**Deputies, Assistants, Employees—Salaries—Payment—Receipts and Affidavits.**

SEC. 2. That section 3 be amended to read as follows:

Sec. 3. All salaries or compensation of deputies, assistants, stenographers, clerks or other subordinate employees shall be paid directly to and receipted for by such deputies, assistants, stenographers, clerks or other subordinate employees, who shall make and file affidavits that they have actually performed the services for which said salary or compensation is paid, and that no part thereof has been or is to be directly or indirectly divided with or paid to any other person on account of or by reason of such employment.

Salaries of all state officers and employees provided for by this act shall be paid monthly on the first day of each month for the preceding month.

**Traveling and Hotel Expenses—Act Construed—Exceptions.**

All appropriations herein provided, and all appropriations otherwise provided by statute, designated or intended as and for traveling and hotel expenses for any department officer, agent, employee, person, trustee or commissioner, shall be construed to mean and are hereby intended to be confined to such traveling and hotel expenses within the State of Indiana and not elsewhere; this, however, shall not apply, when such expenses are directed or approved by the governor; nor shall the above apply to those expenses incurred in going after paroled, discharged or escaped persons, inmates of any of the institutions of this state, or children who are public wards, or to traveling expenses of the attorney-general or his deputies or assistants when in the discharge of their duties as required by law. It shall be unlawful for any officer or employee to receive or for any officer, department, board or commission to allow, any sum in excess of six cents per mile, payable out of any funds, for the use or operation of any motor vehicle, owned or operated by any state officer or employee, and used in the discharge of state business within the borders of the State of Indiana.

**State Budget Committee—Lists of Employees and Duties to be Filed.**

SEC. 3. That the state budget committee is hereby authorized to ask for, and each and every office, board, com-

mission, department, institution, society, association, service, agency and undertaking of state government for which appropriations are provided by statute, shall furnish a detailed list of its officers and employees setting forth the compensation or salary and duties of each.

Such list shall be filed with the budget committee not later than September 30, 1932, and the salary and the number of employees shall not thereafter be increased without the approval of the state budget committee.

### **Legislative Reference Bureau—Appropriation.**

SEC. 4. There is hereby appropriated to the legislative reference bureau available at once the sum of \$1000, or so much thereof as may be necessary, to be used for the payment of additional help employed during the 1932 special session of the general assembly.

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## **CHAPTER 32.**

AN ACT to amend section 1 of an act entitled "An act to amend section 2 of an act entitled 'An act concerning the maintenance and repair of free gravel or macadam roads,' approved March 15, 1913," approved March 12, 1929, and declaring an emergency.

[H. 650. Approved August 13, 1932.]

### **County Highways — Gravel Road Fund — Supervision — Highway Superintendent — Bridges — Expenditures — Commissioners.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That section 1 of the above act be amended to read as follows: Section 1. That section 2 of the above entitled act be amended to read as follows: Sec. 2. The county highway superintendent shall have general supervision of the maintenance and repair of all highways, bridges and culverts of the county which are maintained or repaired from the gravel road repair fund of the county, but no expenditure of more than one hundred dollars for the repair of a bridge or culvert shall be made without the approval of the board of county commissioners. Whenever an expenditure of not more than two hundred dollars is necessary



to build or repair any bridge or culvert, the board of commissioners may cause said bridge or culvert to be built or repaired without advertising as now provided by law; *Provided, however,* That before building or repairing any such bridge or culvert, the board of commissioners shall cause complete plans and specifications of the proposed work to be prepared by the county surveyor. The plans and specifications as prepared shall be filed with the county auditor and shall be approved by the board of commissioners. The board, before letting a contract, shall solicit bids from at least three responsible bidders, or shall advertise the letting of the contract in such manner as it shall see fit. At the time set by the board for the opening of the bids, the contract shall be let by the board to the contractor, who submits the lowest and/or best bid for the proposed work. The bidder to whom the work shall be let shall furnish a bond, to be approved by the board, in a sum double the amount of his bid, conditioned to perform his contract in accordance with the plans and specifications. The county highway superintendent shall have police power in the control of the free gravel or macadam roads of the county.

### **Emergency.**

SEC. 2. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage.

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## CHAPTER 33.

AN ACT concerning a state sinking fund for public deposits and repealing all laws in conflict therewith.

[H. 814. Approved August 15, 1932.]

### **State Sinking Fund for Public Deposits—Creation.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana,* That there is hereby created a separate state fund to be known as the "state sinking fund for public deposits," which shall be collected as in this act provided and paid into the state treasury.

**Public Depository Act of 1907—Funds Deposited Secured—  
Date Available “Old” and “New Money”—Funds to  
which Applicable.**

SEC. 2. Such state sinking fund shall be created to secure the payment of all public funds deposited in any depository in this state under and pursuant to the terms and conditions of the “public depository act of 1907 and all acts amendatory thereof and supplemental thereto.”

On and after the first Monday in January, 1933, any sums in such state sinking fund shall be available for the payment of the deposits of the State of Indiana and all political subdivisions thereof which shall have deposited funds in any depository in this state under and pursuant to the terms and conditions of the “public depository act of 1907 and all acts amendatory thereof and supplemental thereto,” and which depository shall have failed or gone into voluntary liquidation or for any other reason shall have suspended the payment of deposits; *Provided, however,* That such sums in such state sinking fund on and after the first Monday in January, 1933, shall not be available for the payment of deposits in such depositories as shall have suspended payment if the deposits were made by the State of Indiana or any of its political subdivisions prior to the first Monday in January, 1933, but the payment of such deposits shall be secured as they were secured at the time of deposit; and, *Provided, further,* That for the purposes of this act all deposits made prior to the said first Monday in January, 1933, shall be designated as “old money” and all deposits made on or subsequent to such date shall be designated as “new money,” and whenever on or subsequent to said first Monday in January, 1933, any public depository shall have both “old money” and “new money” on deposit by the State of Indiana or any of its political subdivisions, all withdrawals of money by such public depositors after the first Monday in January, 1933, shall be withdrawals of “old money” until the amount thereof on deposit shall be exhausted; thereafter, but not before, the obligation of any bond for the repayment of such “old money” shall be released, and the title of the State of Indiana or any of its political subdivisions to any securities deposited by any depository to secure the repayment of such “old money” shall be divested

and such securities returned to such depository; the payment of all "new money" shall, however, be secured by the terms of this act.

**Sources of Fund—Collection—Maintenance—Interest on Deposits—Claims.**

SEC. 3. Such state sinking fund shall be collected and maintained by the diversion of interest payments on public funds as in this act provided, and by the collection and payment into such state sinking fund of all claims created pursuant to the provisions of section 10 of this act and of all interest and other earnings of such state sinking fund from whatever source.

**Diversion of Interest from Deposits—Payment into State Treasury — Minimum Balance — State Treasurer — Duties.**

SEC. 4. Immediately after this act becomes effective the interest to become due on all public funds in any depository in this state deposited under and pursuant to the terms and conditions of chapter 222 of the Acts of 1907 as amended before the date this act becomes effective and the interest to become due on all public deposits in any depository in this state deposited under and pursuant to the terms and conditions of the public depository act of 1907 and all acts amendatory thereof and supplemental thereto is hereby diverted therefrom, and from the State of Indiana, the various political subdivisions thereof, and the respective funds provided for by law and shall be paid into the state treasury and kept in the fund created by this act until such fund shall have a minimum balance of three million dollars. Thereafter such diversion of interest shall cease and such interest accruing after the cessation of such diversion shall be paid to the respective funds provided for by law prior to the taking effect of this act until an order of the treasurer of state issued pursuant to the provisions of this act is entered directing the resumption of such diversion.

Whenever the minimum balance of such state sinking fund shall have become depleted and be less than the sum of two million five hundred thousand dollars (\$2,500,000), the treasurer of state shall thereupon simultaneously divert all interest coming into his hands from public deposits and de-

posit the same in such state sinking fund, and shall issue an order to the treasurer of the several political subdivisions having public deposits, directing them to collect from the depository banks the interest upon all public deposits due from the date of said order. Such interest so collected by such treasurer shall be diverted and paid to the treasurer of state and deposited by him in such state sinking fund until such fund shall contain not less than three million dollars (\$3,000,000) in excess of all unpaid claims against said fund. Thereupon the treasurer of state shall cease to divert the interest coming into his hands from state deposits, and shall issue an order directing the treasurer of the several political subdivisions having public deposits to cease such diversion, and the interest thereafter accruing shall be paid into the funds provided therefor by law. Upon notice of the issuance of any order for the collection and diversion of interest by the treasurer of state, all depository banks shall pay to the proper treasurer such interest on public deposits deposited therein as shall accrue thereon from the date of the issuance of such order by the treasurer of state.

**Appropriation—State Treasurer—Auditor—State Board of Finance—Cash—Investment of Funds.**

SEC. 5. The sum of five thousand dollars (\$5,000) is hereby appropriated out of the first moneys to accumulate in such state sinking fund of which two thousand five hundred dollars (\$2,500) shall be for use of the treasurer of state and two thousand five hundred dollars (\$2,500) shall be for the use of the auditor of state to defray the expenses incident to the establishment and operation of such state sinking fund, including such clerical assistance as may be necessary until the first Monday in January, 1933. Any balance of the appropriation hereby made unexpended on the first Monday in January, 1933, shall revert to such state sinking fund, and thereafter all expenses incident to the operation of such fund shall be paid out of the moneys accumulated therein subject to the direction and approval of the state board of finance. The state board of finance shall, as soon as said state sinking fund shall begin to accumulate, and from time to time thereafter, determine what amount shall be necessary as a mini-



imum working balance to be kept in cash. Any amount in such state sinking fund in excess of the minimum working balance determined to be necessary by such state board of finance shall be invested in bonds of the United States of America.

**Boards of Finance—Filing Lists of Depositories with Treasurer—Payment of Interest to Treasurer on Order.**

SEC. 6. It shall be the duty of the several boards of finance and other boards created under and pursuant to the terms and conditions of the “public depository act of 1907 and all acts amendatory thereof and supplemental thereto” to file with the treasurer of state a list of such depositories as shall have been selected by such boards as depositories of public funds, and when so ordered by the treasurer of state, such boards shall cause the interest upon such public deposits under their jurisdiction to be paid to the proper treasurer for the benefit of the state sinking fund.

**State Depositories—Failure to Pay Interest When Due—Liability for Misappropriation.**

SEC. 7. The failure on the part of any depository to pay to the treasurer of state or treasurer of any political subdivision having funds on deposit within the scope of this act any interest due on such funds on or before the 5th day of the month the same becomes due, shall render such depository liable for double the amount of interest due, and the same may be recovered by the state treasurer or such other treasurer as by law has the custody of such fund or funds. The treasurer of state and the fiscal governing officers of every political subdivision having public deposits shall be personally liable to such state sinking fund for any misappropriation of the interest on such deposits or for withholding the same when a duly issued order has been made by the treasurer of state as in this act provided.

**State Depositories—Suspension and Liquidation—Liquidating Agents—Certificate to Attorney-General and Auditor—Information about Deposits.**

SEC. 8. Whenever any depository shall have failed or gone into voluntary liquidation, or for any other reason shall have suspended the payment of deposits, the amount

of the several public deposits therein shall be ascertained and fixed by the person or persons, agent or agency in charge of such depository, and such amounts of public deposits so ascertained and fixed shall be certified to the attorney-general and the auditor of state.

Upon such failure, voluntary liquidation, or suspension of payments, the several treasurers who shall have public deposits therein within the scope of this act, shall furnish to the attorney-general and the auditor of state verified statements of the amount of the public deposits, certified copies of the resolution under which the deposits were made and any other information demanded by such officers.

**Validity of Deposits Determined—Finding by Attorney-General and Auditor—Publication of Finding—Sinking Fund Available Only for Valid Deposits—Resort to Courts—When.**

SEC. 9. After the receipt of the statements provided for in Sec. 8 of this act, the attorney-general and the auditor of state shall ascertain and determine the amount of public deposits in such closed depository deposited in accordance with the "public depository act of 1907 and acts amendatory thereof and supplemental thereto." The amount of public deposits deposited contrary thereto shall not be secured by such state sinking fund. The attorney-general and the auditor of state shall, within thirty (30) days after the closing of any depository and suspension of payment thereby, send a copy of their decision by registered mail to the claimant and to the person or persons, agent or agency in charge of such closed depository. Such decision shall be published in a newspaper of general circulation in the county where the bank is situated by one insertion under the heading "notice to depositors," and the cost thereof charged to the liquidation expense of such bank.

Such decision of the attorney-general and the auditor of state, in the event they agree, shall be final, and shall have the same force and effect as an order of court, except as to such depositors as within ten (10) days after publication of such notice to depositors make objections thereto in writing to the auditor of state who shall thereupon withhold payment of such claim until final settlement.

If the attorney-general and the auditor of state do not

within thirty (30) days forward a copy of their decision to the person or persons, agent or agency in charge of such closed depository and to the claimant, or if objections are made within the time and as above provided, the case shall be presented on petition of the person or persons, agent or agency in charge of such closed depository and be heard and determined by the court having jurisdiction of the liquidation of such closed depository, or in the absence of such jurisdiction, by any court of competent jurisdiction in the county in which the closed depository is situated.

**Auditor of State—Warrants Upon Sinking Fund—When—  
Treasurer Subrogated—Funds Recovered—Disposition.**

SEC. 10. Whenever the decision of the attorney-general and auditor of state shall have become final, or whenever a court of competent jurisdiction as provided in the preceding section hereof shall have determined the amount payable from such state sinking fund on account of public deposits in any closed depository, the auditor of state shall issue a warrant upon such state sinking fund in the hands of the treasurer of state payable to the treasurer or other person having jurisdiction of such public deposits, and the same shall be paid to such treasurer or other person. The treasurer of state shall thereupon be subrogated to all of the right, title and interest in and to such public deposit or public deposits to the extent that such state sinking fund shall have paid the loss, and shall share in the distribution of the assets of such closed depository on such basis ratably with other depositors. Any sum or sums received from such distribution shall be returned and paid into such state sinking fund by the treasurer of state.

**State Treasurer—Not Liable for Loss—When.**

SEC. 11. No treasurer shall be liable for loss of public deposits by reason of the insolvency of any depository when such public deposits have been deposited as provided by law.

**Sinking Insufficient to Pay Claims—Anticipatory Warrants  
—Proviso.**

SEC. 12. Whenever the cash and other assets in such state sinking fund when exhausted shall be insufficient to

pay the claims against it that have been finally determined, as such claims become payable as provided in Sec. 10 hereof, the auditor of state may issue anticipatory warrants for the purpose of raising moneys for the immediate payment of said claims, but said warrants, outstanding and unpaid, shall not exceed at any one time the sum of three million dollars (\$3,000,000); *Provided*, That nothing contained herein shall be construed to permit the issuance of anticipatory warrants in lieu of reducing other assets in said fund to cash for the payment of claims finally determined.

**Anticipatory Warrants—Rate of Interest—Maximum.**

SEC. 13. Said warrants shall bear interest from date at a rate not to exceed six per cent (6%) per annum, which interest shall be payable at the end of each year, or for such shorter period as said warrants may remain unpaid.

**Anticipatory Warrants—Interest—State Board of Finance—Approval by.**

SEC. 14. Said warrants shall, subject to the foregoing limitations, be issued in such individual and gross amounts and in such form and at such rate of interest as the state board of finance shall approve, and shall have printed on the face thereof the words: "This warrant is an obligation of the state sinking fund for public deposits only."

**Anticipatory Warrants—Treasurer—Sale of—Price—Allotment Thereof to Applicants—Maximum—Record of Sale—Correction.**

Said warrants shall be sold by the treasurer of state at a price not less than par plus accrued interest and the proceeds of such sale shall be paid into said state sinking fund, and be applied exclusively to the payment of the claims on account of which such warrants were issued.

Any person, firm or corporation may file an application with the treasurer of state for an allotment of a definite amount of said warrants. The treasurer of state shall then apportion to the several applicants therefor such an amount of warrants as he may see fit, provided that no allotment shall be made in an amount less than two thousand dollars (\$2,000). Said treasurer shall make and retain in his office a complete record of all warrants sold to each purchaser and of the post office address of such purchaser. Purchasers



of warrants may notify said treasurer of their post office addresses, or of any change in said addresses, and of the warrants owned or held by them, and said treasurer shall change his sale record accordingly.

**Anticipatory Warrants—Payment Out of Sinking Fund—  
Priority of—Order of Payment—Notification of Holder.**

SEC. 15. Said warrants and all interest thereon shall be payable by the treasurer of state solely from the moneys paid into said state sinking fund, and said moneys are, except for the payment of expenses incident to the operation of such fund as in Sec. 5 hereof provided, hereby exclusively and irrevocably pledged to such payment in the consecutive order in which said warrants are issued. Such warrants, as to interest as well as principal, shall be paid out of the moneys in such state sinking fund prior to the payment of any claims which may arise and be finally determined subsequent to the issue and sale of such warrants or series of warrants.

When any warrant or series of warrants are outstanding and unpaid, the treasurer of state shall, when he has moneys in the state sinking fund sufficient to pay one or more of said outstanding and unpaid warrants, notify the person who, according to his record, holds the warrant or warrants then payable, at his post office address as shown by the records of sale, that said warrant or warrants will be paid on presentation, and that interest thereon will cease after the expiration of ten (10) days from the mailing of said notice. At the expiration of said ten (10) days from date of mailing such notice interest shall cease on said warrant or warrants.

**Definition of Terms.**

SEC. 16. As used in this act:

**State Sinking Fund.**

(a) The term "state sinking fund" means the "state sinking fund for public deposits" created by this act.

**Such Fund.**

(b) The term "such fund" means the "state sinking fund for public deposits" created by this act unless the context clearly requires another meaning.

**Public Depository Act of 1907.**

(c) The term "public depository act of 1907 and all acts amendatory thereof and supplemental thereto" means "an act concerning public funds, their deposit and safe keeping and the collection of interest thereon; creating boards of finance and defining their powers, duties and procedure, prescribing punishment for violations, prescribing when said act shall take effect and repealing laws in conflict," approved March 9, 1907, published at page 391 of the Acts of 1907, as amended, supplemented and repealed by this act and the following acts:

**Amendment of 1909.**

An act to amend sections 14, 15 and 21 of an act concerning public funds, their deposit and safe keeping and the collection of interest thereon; creating boards of finance and defining their powers, duties and procedure, prescribing punishment for violations, prescribing when said act shall take effect, and repealing laws in conflict, approved March 9, 1907, approved March 8, 1909, published at page 437 of the Acts of 1909.

**Amendment of 1931.**

An act to amend section 2 of an act entitled "An act to amend sections 14, 15 and 21 of an act concerning public funds, their deposit and safe keeping and the collection of interest thereon; creating boards of finance and defining their powers, duties and procedure, prescribing punishment for violations, prescribing when said act shall take effect, and repealing laws in conflict, approved March 9, 1907," approved March 8, 1909, and to amend section 20 of an act entitled "An act concerning public funds, their deposit and safe keeping and the collection of interest thereon; creating boards of finance and defining their powers, duties and procedure, prescribing punishment for violations, prescribing when said act shall take effect, and repealing laws in conflict," approved March 9, 1907, approved March 12, 1931, published at page 521 of the Acts of 1931.

**Amendment of 1909.**

An act to amend section 19 of an act concerning public funds, their deposit and safe keeping and the collection of interest thereon; creating boards of finance, and defining

their powers, duties and procedure, prescribing punishment for violations, prescribing when said act shall take effect, and repealing laws in conflict, approved March 9, 1907, approved March 6, 1909, published at page 324 of the Acts of 1909.

#### **Amendment of 1919.**

An act to amend section 1 of an act entitled "An act to amend section one (1) of an act entitled 'An act to amend section three (3) of an act entitled "An act to amend sections 14, 15 and 21 of an act, concerning public funds, their deposit and safe keeping and the collection of interest thereon; creating boards of finance and defining their powers, duties and procedure, prescribing punishment for violations, prescribing when said act shall take effect and repealing laws in conflict, approved March 9, 1907," approved March 8, 1909," approved March 4, 1911," approved March 6, 1913," approved March 14, 1919, published at page 698 of the Acts of 1919.

#### **Amendment of 1911.**

An act to amend section twenty-four (24) of an act entitled "An act concerning public funds, their deposit and safe keeping and the collection of interest thereon; creating boards of finance and defining their powers, duties and procedure, prescribing punishment for violations, prescribing when said act shall take effect and repealing laws in conflict," approved March 9, 1907, and declaring an emergency, approved March 6, 1911, published at page 616 of the Acts of 1911..

#### **Public Deposits.**

(d) The term "public deposits" means all moneys deposited in any depository in this state under and pursuant to the terms and conditions of the "public depository act of 1907 and all acts amendatory thereof and supplemental thereto."

#### **Claim—Claims.**

The terms "claim" or "claims" mean right of the proper treasurer to be reimbursed from the state sinking fund for losses of public deposits, unless the context clearly requires another meaning.

## **Repeal.**

SEC. 17. (a) All laws or parts of laws inconsistent herewith are hereby repealed.

## **Specific Repeal.**

(b) The following acts and parts of acts are hereby specifically repealed;

Sections 11, 12, 13 and 18 of an act entitled "An act concerning public funds, their deposit and safe keeping and the collection of interest thereon; creating boards of finance and defining their powers, duties and procedure, prescribing punishment for violations, prescribing when said act shall take effect and repealing laws in conflict," approved March 9, 1907, published at page 391 of the Acts of 1907.

An act entitled an act to amend sections eleven and twelve of an act entitled "An act concerning public funds, their deposit and safe keeping and the collection of interest thereon; creating boards of finance and defining their powers, duties and procedure, prescribing punishment for violations, prescribing when said act shall take effect, and repealing laws in conflict," approved March 9, 1907," approved March 5, 1909, published at page 182 of the Acts of 1909.

An act to amend section 1 of an act entitled "An act entitled an act to amend sections eleven and twelve of an act entitled 'An act concerning public funds, their deposit and safe keeping and the collection of interest thereon; creating boards of finance and defining their powers, duties and procedure, prescribing punishment for violations, prescribing when said act shall take effect, repealing laws in conflict,' approved March 9, 1907," approved March 5, 1909," approved March 12, 1925, published at page 373 of the Acts of 1925.

An act to amend section 2 of an act entitled "An act entitled an act to amend sections 11 and 12 of an act entitled 'An act concerning public funds, their deposit and safe keeping and the collection of interest thereon; creating boards of finance and defining their powers, duties and procedure, prescribing punishment for violations, prescribing when said act shall take effect, and repealing laws in conflict,' approved March 9, 1907," approved March 5, 1909," approved March 12, 1929, published at page 437 of the Acts of 1929.



(c) All sections of the “public depository act of 1907 and all acts amendatory thereof and supplemental thereto” other than those repealed by subsection (b) of this section shall remain valid and effective except to the extent that the sections thereof contain references to the sections repealed by subsection (b) of this section.

(d) Nothing herein shall be construed to repeal the “public depository act of 1907 and all acts amendatory thereof and supplemental thereto” except as provided in subsections (b) and (c) of this section.

### **Validity of Act.**

SEC. 18. If any part or parts of this act shall be found to be unconstitutional, the other parts hereof shall not thereby be affected or impaired.

### **Designation of Act.**

SEC. 19. This act shall be known as, and may be cited as, “the state sinking fund for public deposits act.”

### **Effective Date of Act.**

SEC. 20. This act shall take effect on the first day of December, 1932.

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## CHAPTER 34.

AN ACT to amend section 3 of an act entitled “An act concerning the maintenance and repair of free gravel, macadam, earth or other improved highways,” approved March 15, 1913, as said title was amended by the act approved March 8, 1921.

[S. 338. Approved August 15, 1932.]

### **County Improved Highways—County Highway Superintendent—Method of Maintenance—Cost of Maintenance Estimate—Monthly and Annual Reports to Commissioners—Gasoline Fund.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That section 3 of the above entitled act be amended to read as follows: Sec. 3. The county highway superintendent shall investigate and determine the method of highway maintenance best adapted to various highways of the county under his supervision and shall establish standards for the maintenance of bridges, culverts and free gravel or macadam roads, giving due regard to the topog-

raphy, condition, character and volume of traffic, availability of road repair materials, drainage, and of the financial ability of the county to pay the cost of repairs. He shall annually, on or before the first day of September of each year, make a complete itemized estimate of the cost of maintenance of his office and an estimate of the cost of repair of highways, bridges and culverts to be repaired within the county, under his supervision, during the next ensuing year and shall file the same in the office of the auditor of the county for the use of the board of commissioners. The superintendent shall file an itemized monthly report of all work done by him with the board of county commissioners and shall also file with the board of county commissioners on the first Monday of January in each year a report of the work of his office and a full and complete itemized statement of all moneys expended under his supervision during the preceding year. He shall examine the reports and vouchers of all assistant superintendents under his charge and file the same with the county auditor. The county highway superintendent shall meet with the board of commissioners at their regular monthly session and advise with them on matters pertaining to the maintenance of roads under his supervision. Hereafter no tax levy shall be made for the maintenance and repair of county highways, but all expenses incurred in the maintenance and repair of such highways shall be paid out of the funds accruing to the several counties from the gasoline tax and the motor vehicle registration fees distributed to such counties by the state, as provided by law.

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#### CHAPTER 35.

AN ACT concerning the control and expenditure of the gasoline tax fund which is distributed to the several cities of the state and prescribing the purposes for which such fund may be used.

[S. 352. Approved August 15, 1932.]

#### **Cities and Towns—Repair of Streets—Gasoline Fund— Under Control of Common Council—Maintenance and Repair of Streets Defined—Proviso.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana, That where, by virtue of the provisions of*

any law of this state, any designated portion of the gasoline tax collected by the state shall have been distributed to the several cities of the state to be used for the maintenance and repair of the streets of such cities, such funds shall be under the exclusive control of the common council, and shall be used and expended by, the board of public works of any such city, or the common council thereof, acting as the board of public works. The maintenance and repair of streets, for which any such funds may be used and expended, shall be deemed to include any part of the cost of resurfacing, widening or reconstructing any street or any part thereof which any such city may be liable to pay pursuant to any law authorizing the improvement of streets; *Provided*, That any such funds so distributed hereafter shall be estimated and included in the published budgets of such municipalities in the year preceding such distribution.

### **Emergency.**

SEC. 2. Whereas an emergency exists for the immediate taking effect of this act the same shall be in full force and effect from and after its passage.

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## CHAPTER 36.

AN ACT to repeal an act entitled "An act concerning the leasing and acquisition of school buildings and sites therefor by certain school corporations; authorizing such school corporations to issue bonds and levy taxes for the purpose of procuring such sites, purchasing such school buildings and paying the lease rental thereon; declaring such school property, the bonds issued on account thereof by such school corporations and the securities issued by the corporation owning such school property to be tax exempt; and declaring an emergency," approved March 10, 1927, and all acts amendatory thereof.

[S. 390. Approved August 15, 1932.]

### **School Corporations—Leasing and Acquiring Sites and Buildings—Bonds Issued—Repeal of Act.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That an act entitled "An act concerning the leasing and acquisition of school buildings and sites therefor by certain school corporations; authorizing such school corporations to issue bonds and levy taxes for the

purpose of procuring such sites, purchasing such school buildings and paying the lease rental thereon; declaring such school property, the bonds issued on account thereof by such school corporations and the securities issued by the corporation owning such school property to be tax exempt; and declaring an emergency," approved March 10, 1927, and all acts amendatory thereof, be and the same are hereby repealed.

### **Validity of Acts Done or Proceedings Taken Prior to Passage of Act.**

SEC. 2. Any acts done or proceedings taken prior to the passage of this act under or by virtue of the act which is by this act repealed, shall not be affected by this act, but the same shall be valid to all intents and purposes in the same manner and to the same extent as if this act had not been passed; and any action or proceeding, heretofore commenced under the act which is by this act repealed, may be continued and completed as if this act had not been passed.

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## **CHAPTER 37.**

AN ACT to amend section 11 of an act entitled "An act to regulate and supervise the business of banking by individuals, partnerships or unincorporated persons," approved March 8, 1907.

[S. 391. Approved August 15, 1932.]

### **Banks and Banking—Unincorporated—Supervision—Depositors—Liens on Assets—Act Construed—Rediscounts.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana,* That section 11 of the above entitled act be amended to read as follows: Sec. 11. Except as hereinafter otherwise provided, the depositors in any such bank shall have a first lien on the assets of such bank in case of voluntary or involuntary liquidation, to the amount of their several deposits. And for any balance remaining unpaid, such depositors shall share in the general assets of the owner or owners, alike, with general creditors. Nothing contained in this section shall be so construed as to prevent any such bank from rediscounting any of its paper for the



purpose of obtaining a loan which may be necessary and desirable to promote the best interest of such bank, and any such bank may rediscount such paper and make such loans in the manner and to the extent that a bank of discount and deposit is permitted to rediscount paper and make loans, and any holder of any such rediscounted paper, shall have the same rights and shall be entitled to the same protection, as is now granted by law to the holder of rediscounted paper of any bank of discount and deposit.

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## CHAPTER 38.

AN ACT to amend section 10 of an act entitled "An act concerning public funds, their deposit and safekeeping and the collection of interest thereon; creating boards of finance and defining their powers, duties and procedure, prescribing punishment for violations, prescribing when said act shall take effect and repealing laws in conflict," approved March 9, 1907, and providing that state funds or the funds of any municipal corporation thereof may be invested in the bonds or other interest-bearing obligations of the United States government or its instrumentalities.

[S. 433. Approved August 15, 1932.]

### **Public Funds and Depositories—Treasurers and Trustees—Boards of Finance—Funds Deposited—Reports—Investments of Funds—Type of Securities—Interest Accruing—Special Fund.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That section 10 of the above entitled act be amended to read as follows: Sec. 10. Immediately after the organization of said several boards of finance and the designation by them of public depositories, as by this act provided, the treasurer of state, the several county treasurers, the several city treasurers, the several town treasurers, the several treasurers of the board of school commissioners of the several school cities, the several treasurers of board of school trustees of school cities, the several treasurers of the board of trustees of school towns and the several township trustees, who receive, or have on hand any public funds by virtue of such office, and subject to deposit, shall make deposit of such funds in the depository or depositories selected by said boards of finance respectively,

and file with the secretary of the said respective boards a verified statement of the funds deposited; *Provided*, That in lieu of depositing the public funds belonging to the state in a bank, banking institution or trust company, as provided in this act, the treasurer of state, or any county, city or town treasurer, or the treasurer of any board of school commissioners or any board of school trustees, or the treasurer of the board of trustees of any school town, or any township trustee may, in his discretion, and with the approval of the board of finance of the state or of the county, township, city, town or school corporation, as the case may be, invest such public funds of the state, or of the county, township, city, town or school corporation, as the case may be, or any part thereof, in the bonds or other interest bearing obligations of the United States government, or any of its instrumentalities, and the interest accruing on such bonds or other interest bearing obligations shall accrue to the several funds of the state as it would do if such funds were placed in a public depository as elsewhere provided in this act. If the interest accruing on such bonds or other obligations is greater than the interest which would otherwise accrue on the funds invested in such bonds or obligations if such funds were placed on deposit in a bank, banking institution or trust company, as provided in this act, such excess interest so received, together with any and all premium on any such bonds or other obligations, shall be placed in a special fund out of which the state or the municipal corporation thereof, as the case may be, shall be reimbursed for any losses sustained by reason of the fact that any such bonds or other obligations are disposed of at a discount.

### **Emergency.**

SEC. 2. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage.

## CHAPTER 39.

AN ACT to amend sections 11 and 19 of an act entitled "An act entitled an act concerning building and loan associations," approved March 4, 1911.

[H. 773. Approved August 15, 1932.]

**Building and Loan Associations—Loaning Money—Security—Stockholders—Investments—Powers.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That section 11 of the above entitled act be amended to read as follows: Sec. 11. Such association shall have the power to loan or advance to the stockholders thereof, moneys of the association and to secure repayments of such money and the performance of all other conditions upon which the loans are made by pledge of shares in said association and note or bond and mortgage on real estate in this state which shall be a first lien thereon, except taxes and special assessments, and except the prior liens held and owned by said association; to loan the funds of the association upon the pledge of the shares of such association, not to exceed ninety per centum of the withdrawal value of such shares; to invest the funds of such association in shares of the capital stock, bonds, debentures or other securities or obligations of the federal home loan bank of the United States and to do such other things as may be required by the federal home loan bank act for such association to become a member of the federal home loan bank; and to pledge as security for any advances of money by a federal home loan bank to such association, such mortgages and/or other securities as may be required by such federal home loan bank. In case there is no demand for loans on the part of stockholders on real estate mortgages or the stock of the association, such association shall have the power to loan the moneys of the association to its stockholders, or to other than its stockholders upon good and ample real estate or personal security, or invest the same in other securities authorized by the State of Indiana or the United States. The by-laws of the association shall prescribe the manner of awarding loans, the rate of interest to be charged, not exceeding the then legal contract rate, and the time and manner when the interest and premium, if any, shall be paid.

**Bonds, Notes, Mortgages—Assignment—Order of Court—Proviso.**

SEC. 2. That section 19 of the above entitled act be amended to read as follows: Sec. 19. The bonds, notes and mortgages given by members thereof, belonging to any such association, and secured by pledge of the stock thereof, shall not be assignable except upon an order of the circuit court, or the judge thereof in vacation, of the county in which the principal office of said association is situated; *Provided, however,* That such bonds, notes and mortgages shall be assignable, without an order of the circuit court, or the judge thereof in vacation, when offered as security for a loan to such association.

**Emergency.**

SEC. 3. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage.

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CHAPTER 40.

AN ACT legalizing all proceedings had, contracts entered into and bonds authorized by the city of Petersburg since the 14th day of November, 1930, for the purpose of securing an adequate water supply for said city and its inhabitants; also, legalizing all orders of the public service commission and the state board of tax commissioners directly or incidentally relating to the procuring of such water supply, and declaring an emergency.

[H. 792. Approved August 15, 1932.]

**City of Petersburg—Waterworks—Insufficient Funds—Recital.**

WHEREAS, The city of Petersburg, in Pike County, Indiana, owns and operates a waterworks plant and system, and said city does not now have a sufficient leeway under the constitutional limitation of indebtedness to provide the necessary funds for acquiring the facilities for furnishing a sufficient supply of filtered, potable water to meet the needs of said city and the inhabitants thereof; and

**Recital—Condition of Plant.**

WHEREAS, The pumping plant now owned and operated by the city as a part of its waterworks is antiquated, worn



out and inadequate to furnish the necessary water required by said city and its inhabitants, and the city now has no means of filtering its water supply, which is taken from White river and delivered in its raw condition to the water users of said city and such water contains a heavy sedimentation and the water mains, pumps and lines are often infested with fish, turtles, eels and other aquatic life; and

**Recital—Action by Common Council—Buying Stock in Corporation.**

WHEREAS, The city of Petersburg, acting by and through its common council, has heretofore determined to avail itself of certain provisions of an act entitled “An act concerning municipal corporations” and all other acts amendatory thereof or supplemental thereto, providing that cities and towns may contract with other parties for the furnishing of water to such cities and towns and their inhabitants, and having so contracted may subscribe for stock of corporations with which such contracts are entered into and may issue the bonds of such municipalities for the purpose of paying the purchase price of such stock; and

**Recital—Petersburg Water Filtration Corporation—Contract—Plant—Construction.**

WHEREAS, Certain public-spirited citizens of the city of Petersburg have caused to be organized a corporation known as the “Petersburg Water Filtration Corporation,” under the general laws of the State of Indiana, and said corporation did tender to the common council of the city of Petersburg a form of contract providing for the furnishing of an adequate supply of filtered water by said corporation to said city, to be delivered into the existing water mains of the city and distributed by the city to its inhabitants, which contract provides among other things that it shall at all times be subject to the authority of the public service commission of the State of Indiana and that the plant of said corporation shall be constructed at the place and in compliance with plans and specifications adopted and approved by the common council of said city; and

**Recital—Common Council—Contract Ratified—Stock Subscription—Public Service Commission—Approval.**

WHEREAS, Said contract was thereafter duly ratified and approved by an ordinance adopted by the common council of said city, and was executed for and on behalf of the city of Petersburg, and said city, by action duly taken by its common council, executed a subscription for common stock of the Petersburg Water Filtration Corporation in the amount of twenty thousand dollars par value, and on petition to the Indiana public service commission said commission duly approved said water contract and authorized the Petersburg Water Filtration Corporation to issue its common and preferred stock in a sufficient amount to provide funds for the payment of the cost of its plant and costs incidental thereto; and

**Recital—Common Council—Bonds Authorized—State Board Tax Commissioners—Approval.**

WHEREAS, The common council of the city of Petersburg thereafter, by ordinance duly adopted, duly authorized the issuance of the bonds of said city for the purpose of paying for the common stock so subscribed for, gave notice of determination to issue said bonds and there being no remonstrances filed secured the sanction of the state board of tax commissioners for the issuance of said bonds under the provisions of chapter 78 of the Acts of 1931; and

**Recital—Sale of Bonds Advertised—Award—Validity.**

WHEREAS, Said bonds so authorized by the city of Petersburg have been duly advertised for sale and have been awarded to the highest bidder therefor at not less than the par value thereof, plus accrued interest, and said bidder is ready and willing to accept delivery of said bonds as soon as all questions relative to the validity of said issue are disposed of, and the Petersburg Water Filtration Corporation is ready to dispose of its preferred stock and begin the construction of its plant; and

**Recital—Procedure—Validity.**

WHEREAS, All of said proceedings and actions taken by the city of Petersburg, or on its behalf, and by the public

service commission and the state board of tax commissioners were in good faith attempted to be had, taken and done under authority of the general statutes of the State of Indiana relating to such matters, and no litigation has been instituted questioning any of said proceedings, but notwithstanding such facts some questions have arisen as to such proceedings having been had in strict accordance with the statutes governing such matters and on account of such doubts existing the city and its inhabitants will likely be prevented from securing a necessary and sufficient water supply for a long period of time, and said city and the inhabitants thereof are liable thereby to suffer a great loss from fires or from epidemics caused by water shortages or the quality of the water now being furnished by the city; therefore

### **Proceedings of Council Validated.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That all proceedings had by the common council of the city of Petersburg since the 14th day of November, 1930, and all contracts entered into for or on behalf of said city, together with all orders of the public service commission and the orders of the state board of tax commissioners relating to the securing of an adequate water supply for the city of Petersburg be and the same are hereby ratified, confirmed, legalized and declared valid, and the bonds heretofore authorized, advertised for sale and awarded, for the purpose of procuring funds with which to purchase common stock of the Petersburg Water Filtration Corporation, are hereby legalized and declared valid, and when such bonds are duly delivered to the purchaser thereof and the purchase price received by said city, then such bonds shall be the valid, binding and enforceable obligations of said city of Petersburg.

SEC. 2. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage.

## CHAPTER 41.

AN ACT concerning mortgages and the taxation thereof.

[S. 344. The act next following was passed by both houses of the general assembly and was delivered to the governor and received by him upon August 13th, 1932, at 2:50 p. m. The governor neither approved nor returned it to the assembly with his objections but delivered it to the secretary of state on August 16th, 1932, at 4:25 p. m. It is accordingly printed herein as a law without the approval of the governor.]

### **Real Property—Mortgage Defined.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana,* That the term "real property" as used in this act, includes everything a conveyance or mortgage of which can be recorded as a conveyance or mortgage of real property under the laws of the state. The term "mortgage" as used in this act includes every mortgage or deed of trust which imposes a lien on or affects the title to real property, notwithstanding that such property may form a part of the security for the debt or debts secured thereby. Executory contracts for the sale of real property under which the vendee has or is entitled to possession shall be deemed to be mortgages for the purposes of this act and shall be taxable at the amount unpaid on such contracts. A contract or agreement by which the indebtedness secured by any mortgage is increased or added to, shall be deemed a mortgage of real property for the purpose of this act, and shall be taxable as such upon the amount of such increase or addition.

### **Tax on Mortgages—Other Taxing Units—Inheritance Tax Unaffected.**

SEC. 2. All mortgages of real property situated within the state which are taxed by this act and the debts and the obligations which they secure, together with the paper writings evidencing the same, shall be exempt from other taxation by the state, counties, cities, towns, school corporations and other local subdivisions of the state, except that such mortgage shall not be exempt from the taxes imposed by the inheritance tax law of this state.

### **Exemptions—Other Laws Providing For—Effect.**

SEC. 3. No mortgage of real property situated within this state shall be exempt, and no person or corporation



owning any debt or obligation secured by mortgage of real property situated within this state shall be exempt, from the taxes imposed by this act by reason of anything contained in any other act, or by reason of any provision in any private act or charter which is subject to amendment or repeal by the general assembly, or by reason of nonresidence within this state or for any other cause.

**Tax Imposed—Rate—Minimum—When Applicable—Date.**

SEC. 4. A tax of fifty cents for each one hundred dollars and each remaining major fraction thereof of principal debt or obligation which is, or under any contingency may be secured at the date of the execution thereof or at any time thereafter by a mortgage on real property situated within the state recorded on or after the first day of January, 1933, is hereby imposed on each such mortgage, and shall be collected and paid as provided in this act. If the principal debt or obligation which is or by any contingency may be secured by such mortgage recorded on or after the first day of January, 1933, is less than one hundred dollars, a tax of fifty cents is hereby imposed on such mortgage, and shall be collected and paid as provided in this act.

**Mortgages Executed Prior to January 1, 1933—Mortgagee Filing Statement Thereof With Recorder—Contents of Statement—Payment of Tax—Effect—Duty of Recorder.**

SEC. 5. Whenever any mortgage other than a mortgage specified in section 15, has been recorded prior to January first, 1933, the record owner thereof may file with the recorder of the county in which the real property, or any part thereof, on which said mortgage is a lien, is situated, a written statement under oath verified by the record owner or the agent or officer of such record owner describing such mortgage by giving the date of the same and the page of the record thereof together with the names of the parties thereto, specifying the amount then remaining unpaid on the debt or obligation secured thereby, and electing that it shall become subject to the tax prescribed by section 4 of this act. Whenever any unrecorded mortgage has been executed and delivered prior to January first, 1933, the

owner thereof may record the same upon filing with the county recorder a similar statement and paying the tax as herein prescribed. A tax shall thereupon be computed, levied and collected upon the amount of the principal debt or obligation unpaid at the time of the filing of such statement, or of the recording of such mortgage and filing of such statement. On the payment of such tax as herein provided, the county recorder shall note on the margin of the record of such mortgage the fact of such statement and of the amount of the tax paid, attested by his signature, whereupon such mortgage and the debt or obligation secured thereby shall be entitled to the exemptions and immunities conferred by this act, and all of the provisions of this act shall thereafter be applicable to said mortgage. Whenever the original mortgage is presented to the recorder, together with the statement, he shall also note on said original mortgage the fact of the filing of the said statement and also the amount of the tax paid duly attested by his signature, which indorsement shall be conclusive evidence of the payment of such tax.

**New and Additional Mortgages Securing Same Debt—Applicability of Act—Exemptions Claimed—Duty of Recorder—State Board Tax Commissioners.**

SEC. 6. If subsequent to the recording of a mortgage on which all taxes, if any, accrued under this act have been paid, a supplemental instrument or mortgage is recorded for the purpose of correcting or perfecting any recorded mortgage, or pursuant to some provision or covenant therein, or an additional mortgage is recorded imposing the lien thereof upon property not originally covered by or not described in such recorded primary mortgage for the purpose of securing the principal indebtedness which is or under any contingency may be secured by such recorded primary mortgage, such additional instrument or mortgage shall not be subject to taxation under this act, unless it creates or secures a new or further indebtedness or obligation other than the principal indebtedness or obligation secured by or which under any contingency may be secured by the recorded primary mortgage, in which case, a tax is imposed as provided by section 4 of this act, on such new or further indebtedness or obligation, and shall

be paid to the proper recorder at the time such instrument or additional mortgage is recorded. If at the time of recording such instrument, or additional mortgage, any exemption is claimed under this section, there shall be filed with the recorder and preserved in his office a statement under oath of the facts on which such claim for exemption is based. The determination of the recorder upon the question of exemption shall be reviewable by the state board of tax commissioners.

**Mortgage for Indeterminate Amount—Assessment—How Determined—Statement by Mortgagor or Mortgagee—Prerequisite to Recording—Duty of Recorder—State Board Tax Commissioners—“Nunc Pro Tunc” Record.**

SEC. 7. If the principal indebtedness secured or which by any contingency may be secured by a mortgage is not determinable from the terms of the mortgage, or if a mortgage is given to secure the performance by the mortgagor or any other person of a contract obligation other than the payment of a specific sum of money and the maximum amount secured or which by any contingency may be secured by the mortgage is not expressed therein, such mortgage shall be taxable under section 4 of this act upon the value of the property covered by the mortgage, which shall be determined by the recorder to whom such mortgage is presented for record, unless at the time of presenting such mortgage for record the owner thereof shall file with the recorder a sworn statement of the maximum amount secured or which under any contingency may be secured by the mortgage. If such maximum amount is expressed in the mortgage or in a sworn statement filed as required by this section, such amount shall be the basis for assessing the tax imposed by this act. A statement filed by the owner of a mortgage pursuant to this section shall thereafter at all times be binding upon and conclusive against such owner, the holders of any bonds or obligations secured by such mortgage and all persons claiming through the mortgagee any interest in the mortgage or the mortgaged premises. If the maximum amount secured or which by any contingency may be secured by the mortgage is not expressed in the mortgage or in a sworn statement as authorized by this section, the recorder at the time such mortgage is offered



for record may require the mortgagor or mortgagee to furnish him with proofs as to such facts as he deems necessary for the purpose of computing the value of the property covered by the mortgage and such proofs shall include an affidavit of appraisal of the value of the property made by at least two competent, disinterested persons and shall be preserved in his office. His determination and copies of the proofs as to the basis for computing the tax on such mortgage shall be forwarded to and subject to review by the state board of tax commissioners. Such mortgage shall not be recorded until the statement is filed or the proofs are furnished as required by this act. Whenever any such mortgage shall have been recorded without the payment of the tax as herein provided, and it shall thereafter be determined by the state board of tax commissioners, after an opportunity to be heard by the parties in interest, that the failure to pay such tax was due to an honest misconception on the part of the recorder or the owner of the instrument as to the nature of such instrument and its taxability under this act, the state board of tax commissioners may make an order permitting the recorder to file the aforesaid statement nunc pro tunc as of the date of the recording of the mortgage. The payment of the tax may be made on the basis of such statement with interest thereon at the rate of six per centum per annum as provided in section 9 of this act.

**Tax Imposed—When Paid—To Whom Paid—Recorder—  
Receipts—Endorsement on Mortgage.**

SEC. 8. The taxes imposed by this act shall be payable on the recording of each mortgage of real property subject to taxes hereunder. Such taxes shall be paid to the recorder of any county in which the real property or any part thereof is situated. It shall be the duty of such recorder to indorse upon each mortgage a receipt for the amount of the tax so paid. Any mortgage so indorsed may thereupon or thereafter be recorded by any recorder and the receipt for such tax indorsed upon each mortgage shall be recorded therewith. The record of such receipt shall be conclusive proof that the amount of tax stated therein has been paid upon such mortgage.



**Failure to Pay Tax—Effect—Suspension of Rights—Penalties—Amount—State Board of Tax Commissioners—Remission of Penalty.**

SEC. 9. No mortgage of real property which is subject to the taxes imposed by this act shall be released, discharged of record or received in evidence in any action or proceeding, nor shall any assignment of or agreement extending any such mortgage be recorded unless the taxes imposed thereon by this act shall have been paid as provided in this act. No judgment or final order in any action or proceeding shall be made for the foreclosure or the enforcement of any mortgage which is subject to the tax imposed by this act or of any debt or obligation secured by any such mortgage, unless the taxes imposed by this act shall have been paid as provided in this act; and whenever it shall appear that any mortgage has been recorded without payment of the tax imposed by this act there shall be added to the tax a sum equal to one-half of one per centum thereof for each month or fraction of a month for the period that the tax remains unpaid, except where it could not be determined from the face of the instrument that a tax was due, or where an advance has been made on a prior advance mortgage or a corporate trust mortgage without payment of the tax, in which case there shall be added to the tax a sum equal to one per centum thereof for each month or fraction of a month for the period that the tax remains unpaid. In any case where a mortgage of real property subject to the tax imposed by this act has heretofore been recorded or is hereafter recorded in good faith, and the county recorder has held such mortgage non-taxable or taxable at one amount, and it shall later appear that it was taxable or taxable at a greater amount, the state board of tax commissioners may remit the penalties in excess of one-half of one per centum per month.

**Instruments Not Entitled to Record—Presentment to Recorder—Payment of Tax—Recorder's Endorsement—Unrecorded Lost Instrument—State Board Tax Commissioners.**

SEC. 10. An instrument taxable under this act but which is not entitled to be recorded, may nevertheless be presented

to the recorder of the county in which the real property or any part thereof affected by said instrument is situated, and there may be paid to such officer the amount of the tax which would be payable under this act on the recording of such instrument if the same were entitled to be recorded. Such officer shall receive such amount and such payment shall have the same force and effect, so far as this act is concerned, as if such instrument had been duly recorded and the tax thereon paid. It shall be the duty of the recorder to indorse upon the instrument a receipt for the amount of the tax so paid. A copy of each instrument upon which the tax is paid as above provided shall be filed with the recorder and preserved among his mortgage tax records. Where an unrecorded instrument subject to the tax imposed by this act has been lost or destroyed, the state board of tax commissioners, upon presentation of proper proofs, may determine the taxable amount of such instrument and by order authorize the recorder to receive and receipt for such tax as fully and with the same force and effect, so far as this act is concerned, as if the instrument had been duly recorded and the tax thereon paid.

**Corporations—Mortgage Bonds and Other Obligations—  
When Less Than Total Has Been Advanced—Tax—  
Filing Statement With Recorder—New Advancements  
—Failure to Pay Tax—Penalties—Maximum—Attorney-General—Annual Statements—Contents—Date of  
Filing.**

SEC. 11. In the case of mortgages made by corporations in trust to secure payment of bonds or obligations issued or to be issued thereafter, if the total amount of principal indebtedness which under any contingency may be advanced or accrue or which may become secured by any such mortgage which is subject to this act has not been advanced or accrued thereon or become secured thereby before such mortgage is recorded, it may contain at the end thereof a statement of the amount which at the time of the execution and delivery thereof has been advanced or accrued thereon, or which is then secured by such mortgage; thereupon the tax payable on the recording of the mortgage shall be computed on the basis of the amount so stated to have been so advanced or accrued thereon or which is stated

to be secured thereby. Such statement shall thereafter at all times be binding upon and conclusive against the mortgagee, the holders of any bonds or obligations secured by such mortgage and all persons claiming through the mortgage any interest in the mortgage or in the mortgaged premises. Whenever a further amount is to be advanced under the original mortgage, or shall accrue thereon or become secured thereby, the corporation making such mortgage shall pay the tax on such amount at or before the time when such amount is to be advanced, accrues or becomes secured and shall at the time of paying such tax, file in the office of the recorder where such mortgage has been or is first recorded and with the state board of tax commissioners a statement, verified by the secretary, treasurer or other proper officer, of said corporation of the amount of principal indebtedness to be so advanced, accruing or becoming secured, and the certification of any bond or bonds by the trust mortgagee shall be deemed an advance under this act. Such additional tax shall be paid to the recorder where such mortgage has been or is first recorded and a receipt therefor shall be indorsed upon the mortgage and payment therefor shall be noted in the margin of the record of such mortgage and if requested a duplicate receipt for such payment shall also be given to the party paying such tax and the note of such payment or additional payment or such receipt shall have the same force and effect as the record of receipt of the tax which under this act is payable at or before the recording of the mortgage. If such additional tax is not paid as required by this section, the trust mortgagee shall not certify any bond or other obligation issued on account thereof. The corporation making such mortgage or the owner of the property which secures the mortgage debt shall annually within thirty days after January first, and until it shall appear by such statement that the maximum amount of principal indebtedness secured by such mortgage has been advanced, has accrued or become secured and the tax thereon paid, file in the office of the state board of tax commissioners and the recorder where such mortgage has been or is first recorded a statement, verified by the secretary, treasurer or other proper officer of said corporation, showing:

1. The name of the mortgagor and the mortgagee;
2. The date of the mortgage and the county where first recorded;
3. The maximum amount of principal debt or obligation which under any contingency may be secured by such mortgage;
4. The amount advanced on such mortgage during the year ending December 31 preceding, with the date and amount of each advancement;
5. In the case of a mortgage recorded prior to January first, 1933, the first annual statement filed under this section as hereby amended, shall state the total amount advanced prior to January first, 1934, and the date and the amount of each subsequent advancement to the end of the period covered by the statement.

A failure to file any statement required by this section within the specified time shall subject the corporation or other person required to file such statement to a penalty of not less than one dollar nor more than one hundred dollars for each one thousand dollars of the maximum amount of principal indebtedness which is or under any contingency may become secured by the mortgage, which penalty in the aggregate shall not exceed the sum of five thousand dollars, recoverable by the attorney-general in an action brought in the name of the State of Indiana.

**Mortgaged Real Estate in More Than One County—State Board—Apportionment—Adjustment Between Record-ers—Mortgages on Real Estate Within and Without State—State Board—Assessment—Method of Computing—Notice—Hearing—Witnesses—Determination—Penalty.**

**SEC. 12.** When the real property covered by a mortgage is situated in more than one county, the state board of tax commissioners shall apportion the tax paid on such mortgage between the respective counties upon the basis of the relative assessments of such real property as the same appear on the last tax duplicates. If, however, the whole or any part of the property covered by such a mortgage is not assessed upon the last tax duplicates of the county or counties in which it is situated, or is so assessed, as a part of a larger tract, that the assessed value cannot be



determined, or if improvements have been made to such an extent as materially to change the value of the property so assessed, the state board of tax commissioners may require the county assessors in the respective counties, or the mortgagor, or mortgagee, to furnish sworn appraisals of the property in each county, and upon such appraisals shall determine the apportionment. If such mortgage covers real property in two or more counties, the tax commission shall determine the proportion of the tax which shall be paid by the recorder who has received the same to the recorder of the other counties entitled to share therein. When any recorder shall pay any portion of a tax to the recorder of another county, he shall forward with such tax a description sufficient to identify the mortgage on which the tax has been paid, and the recorder receiving such tax shall note on the margin of the record of such mortgage the fact of such payment, attested by his signature. The state board of tax commissioners shall make an order of determination and apportionment in respect to each such mortgage and file a certified copy thereof with the recorder of each county in which a part of the mortgaged real property is situated.

When the real property covered by a mortgage is partly within the state and partly without the state it shall be the duty of the state board of tax commissioners to determine what portion of the mortgage or of advancements thereon shall be taxable under this act. Such determination shall be made in the following manner: First: Determine the respective values of the property within and without the state, and deduct therefrom the amount of any prior existing mortgage liens, excepting such liens as are to be replaced by prior advancements and the advancement under consideration. Second: Find the ratio that the net value of the mortgaged property within the state bears to the net value of the entire mortgaged property. Third: Make the determination of the portion of the mortgage or of the advancements thereon which shall be taxable under this act by applying the ratio so found. If a mortgage covering property partly within and partly without the state is presented for record before such determination has been made, or at the time when an advance is made on a corporate trust mortgage or on a prior advance mortgage,

there may be presented to the recorder a statement in duplicate verified by the mortgagor or an officer or duly authorized agent of the mortgagor, in which shall be specified the net value of the property within the state and the net value of the property without the state covered by such mortgage. One of such statements shall be filed by the recorder and the other shall be forthwith transmitted by him to the state board of tax commissioners. The tax payable under this act before the determination by the state board of tax commissioners shall be computed upon such portion of the principal indebtedness secured by the mortgage, or of the sum advanced thereon, as the net value of the mortgaged property within the state bears to the net value of the entire mortgaged property as set forth in such statement. The state board of tax commissioners shall on receipt of the statement from the recorder and on not less than ten days' notice served personally or by mail upon the mortgagor, the mortgagee and the state auditor proceed to make the required determination. In determining the separate values of the property within and without the state the state board of tax commissioners shall consider only the tangible property, real and personal, except that leases of real property shall be deemed tangible property. For the purpose of determining such value the tax commission may require the mortgagor or mortgagee to furnish by affidavit or verified report such information or data as it may deem necessary, and may require and take the testimony of the mortgagor, mortgagee or any other person. A certified copy of the order of determination and apportionment shall be delivered personally or by mail to the mortgagor, the mortgagee and the state auditor, and any tax under such determination which has not been paid shall be paid within ten days after service of such certified copy; if, however, the tax paid at the time of filing the statement herein before specified with the recorder is in excess of the tax determined to be payable, the certificate of determination and apportionment shall direct the recorder to refund to the person paying such tax the amount of such excess; *Provided*, That no refund shall be made of any taxes paid pursuant to a previous determination.

The state board of tax commissioners shall adopt rules

to govern the procedure and the manner of taking evidence in all the matters provided for by this section and may require verified statements to be furnished either by assessors, recorders or other persons having knowledge in relation to such matters. Failure on the part of any person or officer to furnish a statement or other data when required so to do pursuant to the provisions of this section shall render such person or officer liable to a penalty of one hundred dollars, to be recovered by the attorney-general in an action brought in the name of the State of Indiana.

In making determination and apportionment under this section the state board of tax commissioners shall consider each advancement made upon a mortgage after January first, 1933, as a new mortgage. In all cases under this section where the provisions for distribution of the tax among counties are inapplicable or inadequate, the state board of tax commissioners shall establish a basis of apportionment that will be equitable and fair.

**Recorder—Taxes Collected—Payment to County Treasurer  
—Date—General Fund.**

SEC. 13. Upon the first day of each month the recorder of each county shall pay over to the county treasurer all moneys received during the preceding month upon account of taxes paid to him as herein prescribed, except taxes paid upon mortgages which under the provisions of section 12 are to be apportioned by the state board of tax commissioners, which taxes and money shall be paid over by him as provided by the determination of said state board of tax commissioners, and all money so received by the county treasurer shall be paid into the general fund of the county.

**County Recorders—Supervision by State Board—Rules and Regulations—Refunds—Overpayments to Treasurer—Verified Statement to Board—Determination—Order.**

SEC. 14. The state board of tax commissioners shall have general supervisory power over all recorders in respect of the duties imposed by this act and they may make such rules and regulations for the government of recorders in respect to the matters provided for in this act as they may deem proper, provided that such rules and regulations



shall not be inconsistent with this or any other statute. Whenever a duly verified application for a refund of mortgage taxes, erroneously collected by a recorder, is made to the state board of tax commissioners it shall be the duty of such commission to determine the amount that has been erroneously collected and make an order directing such recorder to refund the amount so determined from mortgage tax moneys in his hands, or which shall come to his hands, to the party entitled to receive it and charge such amount back to the county that may have been credited with the same. If any recorder shall have collected and paid over to the treasurer of any county, a tax paid upon a mortgage which under the provisions of section 12 of this act is to be apportioned by the state board of tax commissioners between several counties before such apportionment has been made, or if any recorder shall have paid over to such treasurer more money than required on account of mortgage taxes such recorder shall make a report to the state board of tax commissioners in the form of a verified statement of facts and said commission shall determine the method of adjustment and issue its order accordingly.

**Mortgages Recorded Prior to January 1, 1933—New Advancements Under Same After January 1, 1933—Taxation—Mortgage Bonds Other Than Corporation—Sec. 11 Applicable—Statements by Mortgagee and Bond Holders — Contents — Endorsement by Recorder — “Bond” Defined—Portion Exempt—Mortgage Record —Notation.**

SEC. 15. Whenever any part of the amount of the principal indebtedness which is or under any contingency may be secured by a mortgage recorded prior to January first, 1933, is advanced after January first, 1933, the tax prescribed by section 4 of this act is hereby imposed on the amount of principal indebtedness so advanced, which tax shall be payable at the same time and in the same manner as taxes imposed by section 11 of this act, and all the provisions of section 11 in relation to the time and manner of paying such tax, the filing of statements in relation to the time and amount of such advances, and penalties for failure to file the same shall apply to advances made under this section and the payment of a tax thereon, except that



if the mortgagor is not a corporation, such statements shall be filed by the owner of the mortgage, who, for failure to do so, shall be subject to the penalties prescribed by such section. In case said mortgage was given to secure the payment of a series of bonds, the mortgagor may, at the time of paying such tax, present to the recorder, the bonds representing the portion of the principal indebtedness secured by said mortgage upon which the tax is to be paid, and also file with said recorder a statement verified by the mortgagor or an officer or duly authorized agent or attorney of the mortgagor specifying that said bonds, so presented, are the bonds representing that portion of the principal indebtedness secured by said mortgage upon which the tax is to be paid and that said bonds are secured by a mortgage recorded in said office stating the date of said mortgage and the page of the record of the same. It shall be the duty of such recorder to indorse upon each of said bonds, so presented to him, a statement signed by him to the effect that the tax imposed by this act on that portion of the principal indebtedness secured by said mortgage represented by said bonds has been paid, and said statement shall be conclusive proof of such payment. Notwithstanding the exception contained in section 5, the record owner of any mortgage recorded prior to January first, 1933, other than a corporate trust mortgage, may file in the office of the recorder where such mortgage is first recorded a statement in form and substance as required by section 5 of this act, except that it shall specify and state the amount of all advancements made thereon prior to said date, giving the date and amount of each advancement and the amount of such prior advancements remaining unpaid, and thereby elect that the same be taxed under this act; and any mortgagor or mortgagee under a corporate trust mortgage given to secure a series of bonds or the owner of any such bond or bonds secured thereby may file in the office of the recorder where such mortgage is first recorded a statement in form and substance as required by section 5 of this act, except that it shall specify the serial number, the date and amount of each bond and otherwise sufficiently describe the same to identify it as being secured by such mortgage, and thereby elect that such bond or bonds be taxed under this act, and such bond or bonds shall be taxed

upon the whole amount thereof notwithstanding the provisions of section 12 of this act. A tax shall thereupon, in the case of mortgages other than corporate trust mortgages, be computed, levied and collected upon the amount of the principal debt or obligation represented by said unpaid prior advancements at the time of filing such statement, or, in the case of a corporate trust mortgage, upon the amount of the bond or bonds specified in the statement filed, at the rate prescribed by section 4 of this act. Said bonds representing prior advancements under corporate trust mortgages and taxed as herein provided may be presented to the recorder, whose duty it is to collect said tax, for indorsement and he shall thereupon indorse upon each of said bonds a statement, attested by his signature, of the payment of the tax as provided in this section in respect to bonds representing subsequent advancements, and the record owner of any other mortgage taxed upon prior advancements as herein provided may present said mortgage to the recorder and thereupon such officer shall note upon the same the filing of the statement and the amount of the tax paid, attested by his signature. In all such cases the recorder shall note on the margin of the record of such mortgage the filing of such statement and the amount of the tax paid, and, in case of bonds secured by corporate trust mortgages, the serial number of each such bond. The words "bond" and "bonds" as used in this section shall be deemed to embrace all notes or other evidences of indebtedness secured by mortgages taxable under this section. In case of any mortgage taxable under this section, the portion of the indebtedness secured thereby upon which the tax imposed by this section is paid, and such portion only, shall be exempt from taxation under the provisions of section 2 of this act.

**Tax a Lien on Mortgage and Debt Secured Thereby—Sale of—Rights of Purchaser.**

SEC. 16. The tax in this act imposed shall be deemed and is hereby declared to be a lien upon the mortgage upon which such tax is imposed and upon the debt or obligation secured thereby, except that upon mortgages recorded prior to January first, 1933, such lien shall extend only to that portion thereof represented by the amount

advanced subsequently to such date and to the debt or obligation secured by such advancement, and for the purpose of enforcing the payment of the tax in this act imposed, such mortgage and the debt thereby secured shall be deemed to be property within this state notwithstanding that such mortgage may be owned by or be in the possession of a person or corporation outside the state, and a copy thereof duly certified by the recorder of any county in which such mortgage is recorded shall, for the purpose of enforcing the payment of such tax, be deemed to be, and shall have the same force and effect as the original mortgage and may be sold to satisfy such tax upon a sale of the whole or any part thereof, shall carry with it and transfer to the purchaser all the rights, interests and obligations of the mortgagee therein named or his assignee or successor in interest in and to such mortgage and the debt secured thereby, or the part thereof to which such lien attaches, together with interest and costs.

**Failure to Pay Tax—Action by Attorney-General—Election of Remedies—Venue of Action—Recovery—Interest—Rate—Decree of Sale—Notice—Recorder.**

SEC. 17. In case the tax imposed by this act is not paid as in this act provided, the state board of tax commissioners may notify the attorney-general of such failure or refusal to pay and it shall then be the duty of the attorney-general to enforce the payment of such tax, and for that purpose he may maintain an action in the name of the State of Indiana, in any court of competent jurisdiction, either to sell such mortgage; or, he may maintain an action against the mortgagee or his assignee or successor in interest personally; or, where by stipulations contained in such mortgage it is made the duty of the mortgagor to pay such tax, then against the mortgagor or his successor in interest personally; or, in the case of a trust mortgage against the trust mortgagee, personally; or, he may pursue either, any or all such remedies. All actions instituted by the attorney-general, as herein provided, shall, if the amount involved is fifty dollars or more, be brought in the county of Marion. Where, in any action, a recovery is had there shall be added to the amount of such tax and included in the judgment, interest at the rate of one per centum

per month on the amount of such tax, to be computed from the date on which such tax became due and payable, except that in the case of taxable mortgages heretofore recorded and upon which the tax imposed by this act has not been paid, and where, in such case, no penalty is prescribed by law for the nonpayment of such tax, interest shall be added at the rate of six per centum per annum. In any action brought as herein provided, where the judgment provides for the sale of the mortgage, such judgment shall also prescribe the time, place and manner of such sale and of the notice thereof to be given, and, in the discretion of the court, may direct that such sale be made by or under the direction of the recorder of the county in which such mortgage was first recorded and all money recovered in such action shall be paid by the attorney-general to the proper recorder in satisfaction of such tax, and all costs recovered therein shall be paid into the state treasury.

**Recovery Against Trust Mortgagee—Payment by Trust Mortgagee—Subrogation—Action—Courts.**

SEC. 18. In every case where recovery is had personally against a trust mortgagee as herein provided, and payment of the amount recovered has been made by such trust mortgagee, or where such trust mortgagee has voluntarily paid such tax, he shall be deemed to have and possess and to have become subrogated to all the rights and interests in and to the tax lien imposed by section 16 hereof, and may enforce the repayment of any such sum so paid by him with interest at the rate of six per centum per annum and for that purpose may maintain an action in his own name in any court in the state having jurisdiction, against any person, association or corporation liable to pay such tax, or for the sale of such mortgage and the debt secured thereby to which such lien attaches.

**County Recorder—Fees.**

SEC. 19. The county recorder shall receive no fees or other compensation for any services performed under the provisions of this act.

**Computation of Mortgage Balance—Items Excluded.**

SEC. 20. The amount of all taxes, assessments, insurance premiums, and other sums advanced for the protection or



preservation of mortgaged property by the holder of the mortgage, subsequent to the execution thereof, shall be excluded in computing the principal balance of such mortgage taxable under this act; and shall be excluded in determining the necessity for filing reports and sworn statements under this act.

**Repeal.**

SEC. 21. All laws and parts of laws in conflict herewith are hereby repealed.

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CHAPTER 42.

AN ACT providing for the payment of all costs and expenses of the collection of certain delinquent Barrett law assessments out of the "special assessment delinquency and deficit fund" and repealing all laws and parts of laws in conflict therewith, and declaring an emergency.

[S. 403. Approved August 16, 1932.]

**Cities and Towns—Payment of Barrett Law Bonds and Coupons—"Special Assessment Delinquency and Deficit Fund"—Common Council—Ordinance.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That whenever any city or town shall heretofore have paid, or shall hereafter pay any Barrett law bonds or Barrett law coupons out of any "special assessment delinquency and deficit fund" as now provided by law, or as may hereafter be provided by law, such city or town shall have the right, and is hereby empowered to provide by ordinance of the common council or board of trustees for the payment of all necessary costs and expenses incident to the enforcement and collection of the assessments securing said bonds or coupons out of said fund.

**Repeal.**

SEC. 2. All laws and parts of laws in conflict herewith are hereby repealed.

**Emergency.**

SEC. 3. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in force and effect from and after its passage.

## CHAPTER 43.

AN ACT to amend section 22 of an act entitled "An act providing for the registration and licensing of motor vehicles, motor bicycles, tractors, trailers and semi-trailers, for the regulation of the use and operation thereof on the public highways, defining chauffeurs and providing for the examination and licensing thereof, the suspension and revocation of licenses, and the transfer of ownership, requiring the keeping of certain records of motor vehicles, motor bicycles and motor trucks for which storage, supplies or repairs are furnished, providing that liens may be taken thereon, and prescribing penalties for the violation thereof," approved March 14, 1925.

[S. 421. Approved August 16, 1932.]

**Motor Vehicles—Registration—Non-Residents—Reciprocity  
— Limitations — Non-Resident Defined — Secretary of  
State—Duties.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana, That* section 22 of the above entitled act be amended to read as follows: Sec. 22. The provisions of this act relative to registration and the display of registration numbers shall not be construed to apply to any motor vehicle, motor bicycle, tractor, trailer or semi-trailer owned by a non-resident of this state, other than a foreign corporation doing business in this state, if the owner of such motor vehicle, motor bicycle, tractor, trailer or semi-trailer shall have complied with the provisions of the law of the state of which he is a resident, relative to the registration of motor vehicles, motor bicycles, tractors, trailers and semi-trailers and the display of registration number plates thereon, and shall conspicuously display his registration number plates as required hereby. A non-resident shall not be deemed to have complied with the law of the state of which he is a resident unless regulation metal license plates, issued by the proper authorities of such state, are conspicuously displayed on the motor vehicle, motor bicycle, tractor, trailer or semi-trailer for which said license was issued. The provisions of this section, however, shall be operative as to a motor vehicle, motor bicycle, tractor, trailer or semi-trailer owned by a non-resident of this state only to the extent that under the laws of the state of his residence like exemptions and privileges are granted to motor vehicles, motor bicycles, tractors, trailers and semi-trailers, duly registered under the laws of and owned

by residents of this state. A non-resident within the meaning of this act shall be held and defined to mean a person residing in another state, territory or district, and temporarily residing or sojourning within this state for a period of sixty days, or less, in any one year. Where any state does not grant full reciprocity to all motor vehicles of this state to the full extent as granted herein by Indiana to other states, and where any other state requires, or makes it necessary, for motor vehicle owners or operators of this state to buy a motor vehicle license or licenses when the motor vehicle or vehicles of a resident of this state are used in other states, then, and in that event, the secretary of state of the State of Indiana is hereby directed to require the owner or operator of any motor vehicle from any other state to purchase a motor vehicle license from the State of Indiana and to pay for such license the same amount that is required for the purchase of a license for that particular motor vehicle in the state of Indiana.

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#### CHAPTER 44.

AN ACT to repeal section 26 and to amend section 1 and the title of an act entitled "An act concerning municipally owned water works, in cities having a population of more than twenty thousand and less than thirty-five thousand, according to the last preceding United State census, where the chief source of water supply therefor is derived from a lake not wholly within the boundaries of the State of Indiana, and declaring an emergency," approved February 20, 1931.

[S. 461. Approved August 16, 1932.]

#### **Cities and Towns—Water Works—Amendment—Creation of Department of Water Works—Common Council—Trustees—Definition of Terms.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That section 1 of the above entitled act be amended to read as follows: Section 1. Cities and towns now owning their own water works system may, by ordinance adopted by the common council or board of trustees of such city or town, create a department of water works in such city or town subject to the provisions of this act as hereinafter set out; *Provided, however*, That nothing herein contained shall apply to cities having obtained their water systems under the provisions of chapter 96, Acts of

1921, approved March 8, 1921, entitled "An act to authorize cities and towns and other municipal corporations to purchase and acquire water works and to issue bonds therefor, payable from revenues and receipts of such works" and other acts supplemental or amendatory thereto. Whenever in this act the term "common council" is mentioned it shall be interpreted as including also the board of trustees of a town. Whenever in this act the term "board of works" or "board of public works" is used, it shall be interpreted as including any other municipal department or the committee of the common council or board of trustees of a city or town having control over the water works system.

### **Section 35 Repealed.**

SEC. 2. That section 26 of the above entitled act be and the same is hereby repealed.

### **Title Amended.**

SEC. 3. That the title of the above entitled act be amended to read as follows: An act enabling cities and towns owning their own water works system to create a department of water works to be charged with the management and control of said water works system, defining its powers and duties, authorizing the issuance of revenue bonds payable solely from the revenues of such works, and other matters connected therewith and declaring an emergency.

### **Emergency.**

SEC. 4. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage.

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## **CHAPTER 45.**

AN ACT concerning the salaries of city treasurers of certain cities and providing for the collection and disposition of penalties and commissions on delinquent taxes and delinquent improvements and special assessments.

[H. 598. Approved August 16, 1932.]

### **Cities and Towns—Second and Fourth Class—City Treasurer—Compensation—Salary to Cover All.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana, That in cities of the second class having*



a population of more than fifty thousand, according to the last preceding United States census, an assessed valuation of more than seventy-five million dollars, and not being county seats, and in cities of the fourth class having a population of more than ten thousand eight hundred and less than twenty-five thousand, according to the last preceding United States census, and not being county seats, the salary as fixed by law for the city treasurer shall be in full for any and all services whatsoever performed by the city treasurer, and no other compensation, penalties, emoluments, interest, costs, expenses, fines, forfeitures or fees of any nature whatsoever shall be retained by or be the property of any such city treasurer or any of his deputies, assistants or employees.

**City Treasurer—Collection of Taxes, Assessments—Payment Over—Date—General Fund—Special Assessment Delinquency and Deficit Fund.**

SEC. 2. Where the city treasurer of any city contemplated in this act is authorized by law to collect and receive the taxes for the civil and/or school city and any and all improvement or special assessments levied and assessed upon and against any real property located in such city, the city treasurer shall charge and collect the penalties and commissions prescribed by law upon all delinquent taxes and upon all delinquent improvement and special assessments collected by such city treasurer. All such penalties and commissions so charged, collected and received upon delinquent taxes shall be paid into the general fund of the city, semi-annually, at the time when the semi-annual settlement for collection of taxes is made; and all such penalties and commissions charged, collected and received upon delinquent improvement and special assessments shall be paid, as received and collected, into the special assessment delinquency and deficit fund.

**Schedule of Salaries for City Treasurers in Cities of Certain Classes.**

SEC. 3. The salaries of the city treasurers contemplated in this act shall be as follows: In all such cities of the fourth class, the salary of the city treasurer shall be thirty-two hundred dollars per annum; in all such cities having a population of more than fifty thousand and less than sixty

thousand, according to the last preceding United States census, the salary of the city treasurer shall be fifty-five hundred dollars per annum; in all such cities having a population of more than sixty thousand and less than one hundred thousand, the salary of the city treasurer shall be six thousand dollars per annum; and in all such cities having a population of more than one hundred thousand, the salary of the city treasurer shall be seven thousand dollars per annum.

SEC. 4. This act shall be in full force and effect from and after the first day of January, 1933.

#### CHAPTER 46.

AN ACT to amend sections 1 and 2 of an act entitled "An act authorizing the borrowing of money by boards of commissioners of counties in Indiana to pay claims incurred and filed with such boards by township trustees for relief of the poor, which claims are in excess of appropriations and tax levies made therefor, and where such counties have no funds with which to pay said claims, and for the payment of claims incurred and filed by trustees of townships for relief of the poor where appropriations and tax levies for such purpose have been exhausted, or are in danger of being exhausted, and requiring townships to levy a tax to repay such counties for any such funds so borrowed for either or both of such purposes, and declaring an emergency," approved March 6, 1931.

[H. 699. Approved August 16, 1932.]

**Poor Relief—Claims of Township Trustees—General Fund Insufficient for Payment—Claims in Excess of Appropriation—Board of County Commissioners—Authority to Borrow Money—County Council—Ordinance—Bonds, Notes—Sale of.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That section 1 of the above entitled act be amended to read as follows: Section 1. That the boards of commissioners of any county of the state are hereby authorized to borrow money to pay claims incurred and filed with such respective boards of commissioners by trustees for relief of the poor of their respective townships, in excess of the amounts which can be reasonably advanced out of the general fund of the county for such purpose under the provisions of existing laws. Such loans shall not be in ex-

cess of the reasonable amount necessary for such purposes, and shall be authorized by ordinance of the county council duly called into session in the manner now provided by law, and shall bear interest payable annually or semi-annually not in excess of six per centum, and evidenced by notes, warrants or bonds of said boards of county commissioners executed by the commissioners of the county and attested by the auditor of the county issuing the same; said notes, warrants or bonds shall be sold by the auditor of such county in the same manner as now provided by law for the sale of bonds by counties. Any such bonds or notes may be issued for any determinate period of time not exceeding ten years. Such bonds or notes shall be so issued that two equal series will mature during each year of the period for which such bonds are issued. The first of the series of bonds or notes shall be due and payable on May 15 and the second of the series of bonds shall be due and payable on November 15 of the year following the time for establishing the annual tax levies next after the date of such issue, and a series of such bonds or notes shall be due and payable on May 15 and November 15 of each year thereafter until paid. Any bonds, notes or warrants issued by any such county under the provisions of chapter 73 of the Acts of the general assembly of 1931 may be refunded under the provisions of this act by paying and retiring the bonds so issued by funds received from the sale of bonds under the provisions of this act.

**Loans Made—Tax Levy to Reimburse—Township Trustee  
—Advisory Board.**

SEC. 2. That section 2 of the above entitled act be amended to read as follows: Sec. 2. The township trustee and the advisory board of the respective townships in any county shall at the next annual meeting of such advisory board after the making of said loan, and annually thereafter, until paid, levy a tax sufficient to reimburse the county for the loan, principal and interest; and in the event that said officers fail to levy sufficient tax to repay said loan as herein provided, the county auditor shall levy the same or increase such tax in such amount as will reimburse the county for the amounts as herein provided.

**Emergency.**

SEC. 3. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage.

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CHAPTER 47.

AN ACT to amend section 9 of an act entitled "An act for the relief of the poor, repealing all laws in conflict therewith," approved March 9, 1901.

[H. 753. Approved August 16, 1932.]

**Poor Relief — Applications — Conditions — Good Health—  
Able Bodied—Overseer—No Aid Furnished—When.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That section 9 of the above entitled act be amended to read as follows: Sec. 9. If the poor persons applying are in good health, or if any members of their family are so, the overseer shall insist that those able to labor shall seek employment, and he shall refuse to furnish any aid until he is satisfied that the persons claiming help are endeavoring to find work for themselves. The overseer, in such cases, shall make all possible effort to secure employment for the able-bodied in the township where they reside and may call upon residents of the township to aid him in finding work for such persons as are able to labor. If the poor person applying for relief is in good health and able to work and if employment be secured for or offered for or offered to such person by the overseer of the poor or by any other person, no aid shall be furnished to such poor person by the overseer of the poor unless and until such poor person shall accept and perform the labor so secured. The overseer shall have authority to determine whether the aid or relief shall be given to any such poor person.

**Emergency.**

SEC. 2. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage.



CHAPTER 48.

AN ACT authorizing the secretary of state to pay certain funds into the general fund of the state treasury.

[H. 757. Approved August 16, 1932.]

**Secretary of State—Motor Vehicle Registration Fees—Recitals—Excess Fees Paid in—On Deposit and Unclaimed.**

WHEREAS, Under the provisions of chapter 186 of the Acts of the general assembly of 1923, the registration fees on motor vehicles were fixed at a higher rate than was imposed by the act theretofore in force; and

WHEREAS, The charge for registering a motor vehicle during the year 1924 was made in accordance with the schedule of fees prescribed in the act of 1923; and

WHEREAS, The supreme court held that the act of 1923 was invalid; and

WHEREAS, The secretary of state refunded to all motor vehicle registrants such proportion of their motor vehicle registration fees as was unlawfully collected; and

WHEREAS, There is a fund in the amount of thirty-seven hundred thirty-seven dollars and one cent on deposit in the Fletcher American National Bank of Indianapolis which has never been demanded or claimed by any of the persons entitled thereto; therefore

**Secretary of State—Payment to State Treasurer for General Fund—Authorization.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That the secretary of state is hereby authorized and directed to pay the sum of thirty-seven hundred thirty-seven dollars and one cent which is on deposit in the Fletcher American National Bank of Indianapolis, to the credit of the motor vehicle claimants fund, as described in the preamble of this act, into the general fund of the state treasury.

SEC. 2. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage.

## CHAPTER 49.

AN ACT to amend section 1 of an act entitled "An act to amend section 1 of an act entitled 'An act providing for and regulating the transfer and transportation of children to public schools, providing for making transfer settlements, and repealing certain other laws,' approved March 11, 1921," approved March 2, 1925.

[H. 763. Approved August 16, 1932.]

**Transfer of School Children From One School Corporation to Another—Conditions Warranting Change—School Commissioners and Trustees—Costs, Transportation.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That section 1 of the above entitled act be amended to read as follows: Section 1. That section 1 of the above entitled act be amended to read as follows: Section 1. That whenever any child, resident in any school corporation of this state, can be better accommodated in the public schools of another school corporation of this state, or a high school of a school corporation of an adjoining state, the school trustee or board of school trustees, or board of school commissioners of the school corporation in which such child resides, may, if the conditions warrant, and upon application of the parent, guardian or custodian of such child, made at any time, grant an order of transfer, which shall entitle such child to attend the schools of the corporation within this state, or the high school of a corporation in an adjoining state, to which such transfer is made, under the conditions hereinafter prescribed; *Provided*, That for each child so transferred, such school trustee, board of school trustees, or board of school commissioners of the school corporation in which the child resides shall pay to the school corporation to which the child is transferred, the full tuition fee charged by the corporation to which the transfer is given, if such fee does not exceed the amount now prescribed by law for the transfer of pupils from one school corporation to another within the state, or does not exceed the amount prescribed by law or laws governing transfers in the adjoining state; and, *Provided, further*, That in determining whether a child can be better accommodated in the schools of another school corporation in this state than that in which such child resides, or the high school of such school corporation in an adjoining state

than that in which such child resides, such matters as the proximity of the schools of the township and city to the residence of such child desiring the transfer, the kind and character of the roads to each, the means of transportation, if any, to each, the crowded conditions of the schools in either of the two corporations, shall be pertinent; and, *Provided, further*, That if there is no commissioned high school in any such school corporation, where the child resides, the school trustee, board of school trustees or board of school commissioners shall grant an order of transfer.

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## CHAPTER 50.

AN ACT creating and establishing township commissariats in certain townships, providing for the operation, maintenance and management thereof, prescribing their rights, powers and duties and providing a method of advancing money, making loans and levying taxes for the repayment of such loans.

[H. 769. Approved August 16, 1932.]

### **Township Commissariats Established—Where.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That, except as hereinafter otherwise provided, with the approval of the board of county commissioners, the advisory board of any township located in any county in which county there is located any city of the second class, or located in any county having a population not less than 53,500 nor more than 58,000 according to the last preceding United States census, or any township in which there is located a city of the third class, not being a county seat, and having a population of more than thirty thousand, according to the last preceding United States census, may establish and operate a township commissariat in the manner prescribed in this act.

### **Supervision—Township Advisory Board—Employment of Assistants—Distribution of Foods and Commodities—Poor Relief.**

SEC. 2. The township commissariat shall be under the control and direction of the advisory board of such township. The advisory board is hereby authorized to employ such assistants as may be necessary to operate such com-

missariat and the several branches and stations thereof which may be established throughout the township to facilitate the distribution of the supplies and commodities which are furnished to the indigent and unemployed inhabitants thereof. It shall be the duty of the advisory board to operate and maintain the township commissariat for the relief of the poor and unemployed indigents of such township, in the manner hereinafter prescribed in this act.

**Purchasing Supplies and Commodities—Advertising—Bids—Contract—Award.**

SEC. 3. It shall be the duty of the advisory board to purchase, obtain or procure such supplies, commodities, foodstuffs, clothing, and other things except fuel, which, by law, may be furnished to the indigent and unemployed inhabitants of the township by the several overseers of the poor. All such supplies and commodities so purchased shall be purchased after advertising for bids in the same manner and subject to the same laws to which county commissioners are required to conform in the purchase of commodities and supplies for the county and the several institutions thereof. The contract or contracts for such supplies and commodities shall be awarded to the lowest and/or best bidder, as provided by law.

**Township Trustee — Requisition — Form—Presentment to Commissariat—Authority of Board of Commissioners.**

SEC. 4. Where the trustee of any such township grants aid or relief to any poor and needy person resident in such township, as contemplated in this act, he shall issue a requisition to such person, which shall be in such form and detail as may be prescribed by the advisory board, and which when presented to the township commissariat shall entitle such person to receive such supplies or commodities as the advisory board may prescribe and such as will be most needful to the person presenting such requisition and to the respective members of his family. Nothing contained in this section shall be so construed as to deprive the board of county commissioners of the authority vested in such board by law to approve aid or relief granted to any applicant therefor, but all such relief, whether ordered by the



trustee or by the trustee with the approval of the board of commissioners shall be given by the township commissariat as provided in this act.

### **Payment for Commodities Purchased.**

SEC. 5. All supplies or commodities purchased or contracted for, as herein provided, shall be paid, in the first instance, by the board of commissioners of the county, on order of the advisory board, out of the funds hereinafter provided for that purpose, and the amount so paid on behalf of any such township in such county shall be repaid to such county as herein provided.

### **Commodities—Funds for Purchasing—Commissioners—Advancement From General Fund—Amount of—Bonds—Notes—Maturity and Interest—Sale—Auditor.**

SEC. 6. For the purpose of procuring the necessary funds with which to operate and maintain such commissariat and to procure, purchase and distribute the supplies and commodities herein contemplated, the board of commissioners of the county in which such township is situated may advance a sufficient amount of money, from time to time, out of the general fund of the county; or, if no money is available in such fund, the board of commissioners is hereby authorized to borrow a sufficient amount of money for the purposes herein contemplated. Such loans shall not be in excess of the reasonable amount necessary for such purposes, and shall be authorized by ordinance of the county council, duly called into session, in the manner provided by law. Any loan so made may be made for a period of not less than one nor more than ten years, shall be evidenced by the notes, warrants or bonds of such county, executed by the board of commissioners of the county, and attested by the auditor of the county issuing such obligations, and shall bear interest, payable annually or semi-annually, not in excess of six per cent. Such obligations shall be issued in series equal to the number of years for which the loan is made, and a series shall mature on November fifteenth of the year following the time for establishing the annual tax levies, next after the date of such issue, and a like series shall mature on November fifteenth of each year thereafter until paid. Such notes, warrants or bonds shall be sold by

the auditor of such county in the same manner as is provided by law for the sale of the bonds of counties.

**Payment of Loan — Tax — Township Trustee — Advisory Board—County Auditor.**

SEC. 7. The township trustee and the advisory board of any such township in any such county shall, at the next annual meeting of such advisory board after the making of said loan, levy a tax sufficient to reimburse the county for the loan, principal and interest, made on behalf of and chargeable to such township; and in the event that said officers fail to levy sufficient tax to repay said loan as herein provided, the county auditor shall levy the same or increase such tax in such amount as will reimburse the county for the amounts as herein provided.

**Remonstrance.**

SEC. 8. The provisions of existing law concerning the right of ten or more taxpayers to remonstrate and appeal to the state board of tax commissioners shall apply to this act, except that published notice to taxpayers shall be for ten days by one publication only.

**Act Construed.**

SEC. 9. Nothing contained in this act shall be so construed as to repeal or amend any existing law relative to the relief of the poor, but shall be supplemental thereto, and shall be construed as affording a supplemental method for the relief of the poor.

**Townships to Which Applicable.**

SEC. 10. The provisions of this act shall not apply to any township in this state in which the whole or any part of any city of the second class, having a population of one hundred ten thousand or more, according to the last preceding United States census, is located.

**Expiration Date of Act.**

SEC. 11. The provisions of this act shall expire by limitation December 31, 1933.

**Emergency.**

SEC. 12. Whereas an emergency exists for the taking effect of this act, the same shall be in full force and effect from the date of its passage.

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**CHAPTER 51.**

AN ACT concerning the establishment of poor relief districts and the administration of poor relief therein and the levying of taxes therefor.

[H. 798. Approved August 16, 1932.]

**Poor Relief in Cities of First Class—Townships in as Districts.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That all portions of all townships located within the corporate limits of any city of the first class shall together constitute a district for the purpose of levying the tax for and administering the poor relief of all such portions of all such townships as lie within said city limits, and said area shall be known as a poor relief district.

**Township Trustees—Poor Relief Board—Administration—Rules and Regulations—Investigating Bureau.**

The township trustees of such several townships shall constitute a poor relief board for the purpose of administering the poor relief within said district, in accordance with the provisions of this act. It shall be the duty of such poor relief board to meet at such times as such board may deem necessary and to adopt such rules and regulations as may be advisable to secure a uniform administration of poor relief within said district. Each such trustee shall have immediate supervision of the poor relief for the portions of his township lying within such district, and the remainder of his township, as now provided by law, but for the purpose of co-ordinating the relief work of such trustees, each such trustee shall administer the poor relief within his entire township, in accordance with the rules and regulations adopted for such purpose by such board. The poor relief board may establish a central investigating bureau, whose duty it shall be to investigate all applications

for poor relief made by persons living in such district. Such investigators shall be appointed by the trustees, each for his individual township jurisdiction, and not to exceed one investigator for each two hundred families living within the portion of such township which is inside the corporate limits of such city of the first class, who are receiving relief through said trustee. The poor relief board shall fix the compensation of such investigators at not to exceed \$4.00 (four dollars) per day.

### **Trustees—Duty—Accounts—Calendar Year Basis.**

SEC. 2. The trustee of each such township shall keep an accurate account of the relief given to indigent persons having a legal settlement in his township, setting out separately the amount of money expended for the relief of indigent persons who live in that portion of his township which is located inside of the corporate limits of such city of the first class, and the amount expended for the relief of indigent persons who live in that portion of his township which is located outside of such city of the first class. The accounting required by this section shall be made for the calendar year beginning January 1, 1932, and each calendar year thereafter.

### **Poor Relief—Tax Levy—Advisory Board—Determination of Tax Levy—Indebtedness to County—Separate Accounts for Township Inside and Outside City Limits—Apportionment.**

SEC. 3. The tax levy for all portions of all such townships lying within such poor relief district shall be uniform and equal. The levy which may be necessary to reimburse the county for money advanced shall be determined by the poor relief board and shall be certified to the advisory board of each such township. The indebtedness of each of such townships to the county for moneys advanced shall be fixed and apportioned on September 1, 1932, according to the amount of poor relief theretofore administered within such township and the expense incurred thereby. Thereafter, the amounts expended within the respective portions of such township outside of said district and inside of said district shall be kept separate and the indebtedness to the



county shall be apportioned accordingly. Each separate portion of each and all of said townships shall have authority to borrow and secure advances from the county as before the passage of this act. At its annual meeting in September, the advisory board of each such township shall levy a tax on the property located in that part of such township which is located inside of the corporate limits of such city of the first class at the rate as fixed and certified by the poor relief board, and the advisory board shall, at the same time, levy a tax on the property located in that part of such township which is located outside of the corporate limits of such city of the first class at such rate as the advisory board may deem to be necessary. If such poor relief board fails to certify or if any such advisory board fails to fix a levy, the county auditor of the county in which such townships are situated is hereby authorized to make a levy which will be sufficient to reimburse the county for advancements for poor relief, as provided by law.

### **Method of Levying and Collecting Tax.**

SEC. 4. The levying of taxes herein provided shall be made, collected and enforced as now provided for the levy, collection and enforcement of taxes for townships, except as herein provided.

### **Emergency.**

SEC. 5. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage.

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## CHAPTER 52.

AN ACT to amend section 1 of an act entitled ["An act to amend section 1 of an act entitled 'An act to amend section 22 of an act entitled "An act creating a state highway commission, providing for the appointment of the members of the state highway commission, for the appointment of a director and of employees of the state highway commission, providing for the division of the work of the commission, for the establishment of a system of state highways, for the construction, maintenance, repair and control of public highways, for the creation of a state highway fund, providing for the viola-

tion of the provisions of said act, providing for co-operation with the federal government in the construction of rural post roads, repealing an act entitled 'An act creating a state highway commission, providing for the construction, reconstruction, maintenance, repair and control of public highways, and providing for co-operation with the federal government in the construction of rural post roads,' (approved March 17 (7), 1917,) and repealing all other laws and parts of laws in conflict therewith, and declaring an emergency," approved March 10, 1919; and declaring an emergency,' approved March 5, 1923," approved February 17, 1931.

[H. 842. Approved August 16, 1932.]

### **State Highways—Connection With Unimproved Streets of Certain Cities and Towns—Improvement of Such Streets—State Highway Commission.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That section 1 of the above entitled act be amended to read as follows: Section 1. That section 1 of the above entitled act be amended to read as follows: Section 1. That section 22 of the above entitled act be amended to read as follows: Sec. 22. If any state highway connects at the corporate limits of any city or of any town having a population of more than thirty-five hundred, as shown by the last preceding United States census, with an unimproved street of such city or town, the state highway commission may, in its discretion, improve the same as a part of such state highway; and if any state highway connects at the corporate limits of any town having a population of not to exceed thirty-five hundred, as shown by the last preceding United States census, with an unimproved street of such town, the state highway commission shall select, mark and maintain such street until such time as it may improve the same as a part of such state highway, and after such street shall have been improved as a part of a state highway, such street shall thereafter be maintained as a part of such state highway; and if any state highway connects at the corporate limits of any town having a population of not to exceed thirty-five hundred, as shown by the last preceding United States census, with an improved street of such town, the state highway commission shall select, mark and maintain the same as a part of such state highway.

**Improvement of Street by Highway Commission—Cost—  
Widening to Width Greater Than That of Such High-  
way Outside City or Town—Funds for Expense—  
Special Assessment—Proviso.**

If a street of an incorporated city or town is improved by the state under the provisions of this act and the width of roadway surface constructed is greater than immediately outside the corporate limits of the city or town, then and in that event the cost of such greater width shall be paid by the city or town to the state highway fund, except that the state highway commission is authorized in its discretion to pave through such cities or towns to a width not more than twenty feet greater than immediately outside the corporate limits of such city or town, including any necessary curbs, and to bear the entire cost of such improvement. To provide funds for the extra expense to the city or town as herein provided, the common council or board of trustees of such city or town may proceed as follows: That seventy-five per cent of the extra expense shall be assessed by said city or town as special benefits to all the taxable property in said city or town as shown by the list of taxables in the office of the county auditor, and twenty-five per cent shall be assessed as benefits against the abutting property. Such assessments for benefits against the city or town and against abutting property to be made in the manner provided by law for such assessments and the same to be used to pay the amount due to the state for such improvement; *Provided*, That the common council or board of trustees of such city or town may proceed by levying a tax upon the whole property of the city or town at such rates as will be sufficient to produce an amount equal to the cost of the work not improved by the state at the expense of the state highway fund, and the same shall be used to pay the amount due to the state for such improvement.

**Act Construed—Federal Aid Act—Proviso.**

The provisions of this act shall be construed in conformity to and in compliance with the provisions of the federal act which extends federal aid to the states for the construction of highways in municipalities having a

population of not to exceed twenty-five hundred, as shown by the last preceding United States census, except that portion of any such highway or street, along which, within a distance of one mile, the houses average more than two hundred feet apart; *Provided*, That if in any such town or city in which any street shall be improved by the state highway commission under the provisions of this act, such street is not improved to the full width thereof, the board of trustees of such town or the common council or board of works of such city shall have the right to improve additional parts thereof under and in accordance with the laws relating to improvements of streets in towns and cities by boards of trustees, common councils and boards of works, providing such widening is constructed under plans and specifications approved by the state highway commission.

### **Emergency.**

SEC. 2. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage.

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## CHAPTER 53.

AN ACT prohibiting the issuance of bonds for the construction of free gravel or macadamized highways for a designated period of time.

[S. 335. Approved August 17, 1932.]

### **Free Gravel Roads—Construction—Improvement—Board of Commissioners—Authority to Issue Bonds for Annulled.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That it shall be unlawful for the board of commissioners of any county in this state to issue any bonds or other evidences of indebtedness, payable by taxation, for the construction or improvement of any free gravel or macadamized road, at any time from and after the taking effect of this act and prior to the first day of September, 1937.

### **Validity of Bonds Issued or to Be Issued Prior to Effective Date of Act.**

SEC. 2. Nothing contained in this act shall be so construed as to affect the validity of any bonds or other evi-



dence of indebtedness now outstanding or which shall have been authorized or which may be issued prior to the taking effect of this act, for any of the purposes herein contemplated, but such or any such bonds or other evidence of indebtedness shall be and remain as valid to all intents and purposes as though this act had not been passed.

### **Effective Date of Act.**

SEC. 3. This act shall be in full force and effect on the first day of September, 1932.

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### **CHAPTER 54.**

AN ACT making an appropriation to reimburse John J. Brehm and Sons for oil inspection fees erroneously charged and collected by the state.

[S. 376. Approved August 17, 1932.]

WHEREAS, John J. Brehm and Sons of Hammond, Indiana, paid to the state oil inspector, for the inspection of oil, from September 3, 1925 to October 7, 1929, the sum of fourteen hundred fifty-three dollars and twenty-three cents; and

### **Fees Erroneously Paid for Oil Inspection—Recital.**

WHEREAS, The oil so inspected was sold for consumption exclusively in the State of Illinois; and

### **Recital.**

WHEREAS, The law of this state provides that oil which is designed for sale in any state other than the State of Indiana shall not be subject to inspection and that no fees for the inspection of such oil can be legally charged; and

### **Recital.**

WHEREAS, The fees paid erroneously for such inspection were paid into the general fund of the state treasury, as provided by law, before it was discovered that the oil so inspected was designed for shipment to another state; and

### **Recital.**

WHEREAS, There is no method provided by law by which such erroneous payment can be refunded; therefore

**Special Appropriation.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That the sum of fourteen hundred fifty-three dollars and twenty-three cents is hereby appropriated out of any money in the general fund of the state treasury not otherwise appropriated to John J. Brehm and Sons of Hammond, Indiana, for the purpose of reimbursing John J. Brehm and Sons for oil inspection fees erroneously paid to the State of Indiana for the inspection of oil which was designed for shipment to and consumption in another state. Upon the filing of a verified claim with the auditor of state, by John J. Brehm and Sons, accompanied by a statement of the state food and drug commissioner as to the correctness of such claim, the auditor of state is hereby directed to issue his warrant in payment thereof.

**Emergency.**

SEC. 2. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage.

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**CHAPTER 55.**

AN ACT to amend section 1 of an act entitled "An act to amend an act entitled an act to amend section one hundred and fourteen (114) of an act entitled 'An act to provide for a general system of common schools, the officers thereof, and their respective powers and duties, and matters properly connected therewith, and prescribing the fee for certain officers therein named, and the establishment and regulation of township libraries, and to repeal all laws inconsistent therewith, providing penalties therein prescribed, approved March 6, 1865, and declaring an emergency,' as amended March 3, 1893, and known as section 4482 of the Revised Statutes of 1881, and being section 5968 of Burns' Revision of 1894, and to amend section four (4) of an act entitled an act to amend sections 109, 110, 111 and 118 of an act entitled an act to provide for a general system of common schools, the officers thereof, and their respective powers and duties, etc., approved March 6, 1865, as amended by an act which took effect March 11, 1867 (approved March 11, 1873), being section 4486 of the Revised Statutes of 1881, and being section 5973 of Burns' Revision 1894, and to amend sections one (1) and two (2) of an act entitled 'An act to authorize township trustees, trustees of incorporated towns, and the common council of cities to levy a tax for

school purposes,' approved March 9, 1867, being known as sections 4469 and 4470 of the Revised Statutes of 1881, and being sections 5955 and 5956 of Burns' Revision of 1894, and to repeal all laws inconsistent with the provisions of this act, and declaring an emergency," approved March 7, 1895.

[H. 675. Approved August 17, 1932.]

**State Superintendent of Public Instruction—Apportionment of Funds to Counties—Method of Computing—Basis for—State Board of Education—Rules—Records—Reports—Form.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That section 1 of the above entitled act be amended to read as follows: Section 1. That section one hundred and fourteen (114) of the above entitled act, as amended March 3, 1893, the same being section 4482 of the Revised Statutes of 1881, be and the same is hereby amended to read as follows: Sec. 114. The state superintendent of public instruction shall, on the days fixed by law, for his apportionment of said revenue in each year, add to the sum total of said revenue in readiness in each county for apportionment, any amount in the state treasury ready for apportionment, and after said addition, and after deducting such amounts therefrom as may be provided by law, the superintendent shall apportion the whole of said sum to the several counties of the state according to the daily average attendance of children in the schools of such county. It shall be the duty of the state board of education to issue such rules and regulations as may be necessary to define and provide for the computation of the daily average attendance of children in the several schools of this state, and each teacher shall keep the necessary prescribed records. The records showing the daily average attendance of children in the schools which are located in any school city or school town shall be submitted to the superintendent of schools of such school city or school town and a consolidated summary shall be transmitted by such city or town school superintendent to the state superintendent of public instruction; and the records showing the daily average attendance of children in the schools which are located in any school township shall be submitted by the trustee of each township to the county superintendent

of schools and the county superintendent of schools shall transmit a consolidated summary thereof to the state superintendent of public instruction. The reports shall be submitted in such form as the state board of education may prescribe and so as to show the average daily attendance of the schools located in each county and in the several school corporations thereof.

### **State Aid Relief Claims—Auditing—Expense—How Paid.**

SEC. 2. The expense of auditing state aid relief claims now required by law shall be paid from the relief fund, now provided by law, and the auditor of state is hereby authorized to pay such expense from such fund upon vouchers approved by the state examiner of department of inspection and supervision of public offices.

### **General and Specific Repeal.**

SEC. 3. All laws and parts of laws in conflict with any of the provisions of this act are hereby repealed and section 14 of an act entitled "An act to provide for a general system of common schools, the officers thereof, and their respective powers and duties, and matters properly connected therewith, and prescribing the fees for certain officers therein named, and for the establishment and regulation of township libraries, and to repeal all laws inconsistent therewith, providing penalties therein prescribed," approved March 6, 1865, and all acts amendatory thereof are hereby specifically repealed.

### **Emergency.**

SEC. 4. Whereas an emergency exists for the immediate taking effect of this act the same shall be in full force and effect from and after its passage.

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## **CHAPTER 56.**

AN ACT providing for the abandonment of schools.

[H. 732. Approved August 17, 1932.]

### **Consolidation of Schools in One School District of a Township—Petition for—Trustee—Transportation of Pupils.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana, That where, in any case, there are two or*



more schools located in any township, if a majority of the resident freeholders of any school district in such township shall petition the trustee of such township to abandon the school in such school district and to consolidate the school of such school district with the school or schools of some other school district or school districts in such township, or to consolidate grade or grades of any school with like grade or grades in other schools of the township the trustee may comply with the request set out in such petition and provide for the transportation to such schools of the pupils in such grade or grades and for the education of the children of such abandoned school or part of school or of such district in the school or schools of some other school district or school districts in such township.

### **Emergency.**

SEC. 2. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage.

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## CHAPTER 57.

AN ACT concerning the adoption of budgets and the fixing of tax levies in the year 1932 and prescribing the dates on which the budget making bodies of the several municipal corporations shall meet.

[H. 846. Approved August 17, 1932.]

### **Counties—Taxing Units—Auditor—Apportionment—Municipal Corporations—Levies—Reports—State Board—Reviews—Dates Fixed.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That in the year 1932, the county auditor of each county shall apportion and certify as apportioned the amount of assessment that goes to each taxing unit in the county, as provided by law, not later than the fifteenth day of September; each municipal corporation of the county, through its proper officers, shall report to the county auditor of the county the levies made not later than the first day of October, and the county auditors of the several counties shall report such levies as fixed by the legal taxing authorities to the state board of tax commissioners not

later than the tenth day of October; and petitions by taxpayers for the review of tax levies and budgets, addressed to the state board of tax commissioners may be filed with the county auditors not later than the fifteenth day of October.

**Municipal Corporations—Budgets—County Council—Advisory Board—Common Council—Meetings—Dates.**

SEC. 2. For the purpose of adopting the annual budgets of the several municipal corporations, as provided by law, the county council of each county shall meet on the first Tuesday after the third Monday in September; the advisory board of each township shall meet not later than the third Tuesday of September; and the common council of each city shall meet on or before the third Monday in September.

**Laws in Conflict Suspended—Act Construed.**

SEC. 3. All laws and parts of laws in conflict with any of the provisions of this act are hereby suspended and shall continue to be suspended until this act expires by limitation, but upon the expiration of this act by limitation all provisions of law which are hereby suspended shall be in as full force and effect as such laws or parts of laws would have been if this act had not been passed. In the year 1932 the county board of tax adjustment shall meet on the tenth day of October. Nothing herein contained shall be so construed as to repeal an act entitled "An act relating to tax levies and providing for the fixing thereof, limiting the amount of the same and repealing all laws in conflict therewith," but shall be in aid thereof.

**Expiration of Act.**

SEC. 4. This act shall expire by limitation at midnight on December 31, 1932.

**Emergency.**

SEC. 5. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage.

## CHAPTER 58.

AN ACT to amend section 1 of an act entitled "An act to permit the township trustees of certain townships to pay the investigators of the poor out of the township poor fund on legal requisitions approved by the board of commissioners of the county in which such township is situated," approved March 7, 1931.

[H. 715. Approved August 17, 1932.]

**Poor Relief—Township Trustees—Appointment of Investigators—Payment—How Made—Application of Act—Number—Qualifications.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That section 1 of the above entitled act be amended to read as follows: Section 1. That the township trustee of each township of this state, situate in counties having a population of fifty thousand or more, according to the last preceding United States census, shall be allowed to appoint and pay those appointed by him as investigators of the poor an amount not to exceed four dollars per day out of the township poor fund on legal requisitions approved by the board of county commissioners of the county in which such township is situated. The number of investigators of the poor paid out of the township poor fund, as hereinbefore provided, shall not, at any one time, exceed one investigator for each two hundred families which are being given assistance by the township trustee. Any and all investigators employed after the taking effect of this act by the several township trustees in counties having a population of more than one hundred fifty thousand, according to the last preceding United States census, shall be employed on the basis of their training or experience in social service, according to such rules and regulations for the employment thereof as may be prescribed by the board of state charities. The work of such investigators shall be carried on in accordance with the laws governing the administration of the relief of the poor and its supervision.

**Emergency.**

SEC. 2. Whereas an emergency exists for the immediate taking effect of this act the same shall be in full force and effect from and after its passage.

CHAPTER 59.

AN ACT legalizing all bonds issued by or in the name of any county, township, or taxing district, for the purpose of procuring funds with which to construct public highways and in anticipation of taxes levied, or to be levied on account thereof and all proceedings under which the same were issued.

[H. 719. Approved August 17, 1932.]

**Highways—Bonds Issued—Validation.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That all bonds heretofore issued by or in the name of any county, township, or taxing district, for the purpose of constructing public highways and in anticipation of taxes levied or to be levied on account thereof, where said bonds have been sold and the moneys received from the sale thereof retained, or where said funds have been used for the purpose for which said bonds were ordered to be sold, or where the highway on account of which said bonds were issued, has been completed and accepted, are hereby legalized and declared valid; and all proceedings and acts under which said bonds were sold or issued are hereby fully legalized and declared valid.

**Pending Litigation Unaffected.**

SEC. 2. Nothing contained in this act shall be construed to affect pending litigation.

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CHAPTER 60.

AN ACT concerning the compensation of laborers employed to perform labor in connection with the construction, reconstruction and betterment of state highways and state highway bridges.

[H. 778. Approved August 17, 1932.]

**Highways—Bids for Construction or Work On—Statements in Bids—Daily Wages—Minimum Wage—Liability of Contractor.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That hereafter when any person submits a bid for the construction, reconstruction or betterment of



any state highway or state highway bridge, such person shall stipulate in his bid the hourly wage which he proposes to pay to the laborers who are employed in the performance of such work, and upon which his computations in arriving at the bid so submitted are based. The hourly wage for labor upon which such computations are based shall, in no case, be less than the hourly wage paid by the state highway commission for common labor on its highways. The wage so stipulated by the successful bidder shall become and be a part of the contract, if a contract be entered into, and, for failure to comply with any such provisions of his contract, the contractor shall be liable as he would be for failure to comply with any other provision of such contract.

### Emergency.

SEC. 2. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage.

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## CHAPTER 61.

AN ACT to authorize cities and towns to construct, own, equip, operate, maintain and improve works for the treatment and for the disposal of sewage; to authorize charges against owners of premises for the use of such works and to provide for the collection of same; to authorize cities and towns to issue revenue bonds payable solely from the revenues of such works and to make such bonds exempt from taxation and to make them lawful investments of sinking funds; to authorize contracts for the use of such works by other cities, towns and political subdivisions and charges against owners of premises therein served thereby; and declaring an emergency.

[H. 821. Approved August 17, 1932.]

### Cities and Towns—Acquisition and Construction of Sewage Disposal Plants — Authorization — Bonds — “Works” Defined.

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That every city and town in the State of Indiana is hereby authorized and empowered to own, acquire, construct, equip, operate and maintain within and/or without the corporate limits of such city or town, a

sewage treatment plant or plants, intercepting sewers, out-fall sewers, force mains, pumping stations, ejector stations and all other appurtenances necessary or useful and convenient for the treatment, purification and disposal, in a sanitary manner, of the liquid and solid waste, sewage, night soil and industrial waste of such city or town, and shall have authority to acquire by gift, grant, purchase, condemnation, or otherwise, all necessary lands, rights of way and property therefor, within and/or without the corporate limits of such city or town, and to issue revenue bonds to pay the cost of such works and property. The term "works," where hereinafter used in this act, shall be construed to mean and include such structures and property. No obligation shall be incurred by the municipality in such construction or acquisition except such as is payable solely from the funds provided under the authority of this act.

**Board of Works—Town Trustees—Committee—Supervision by—"Board" Defined.**

SEC. 2. The construction, acquisition, improvement, equipment, custody, operation and maintenance of any such works for the collection, treatment or disposal of sewage and the collection of revenues therefrom for the service rendered thereby, shall be under the supervision and control of the board of public works of the city, or of the committee or body authorized to perform the duties of a board of public works in cities where there is no such board, or of the board of trustees of the town, as the case may be. The term "board," when hereinafter used in this act, shall be construed to mean the board of public works of the city, or the committee or body authorized to perform the duties of a board of public works in cities where there is no such board, or the board of trustees of the town, as the case may be.

**Board—Powers—Duties—Financing—Common Council—Employments—Limitations—Management, Control and Operation.**

SEC. 3. The board shall have power to take all steps and proceedings and to make and enter into all contracts or agreements necessary or incidental to the performance of

its duties and the execution of its powers under this act; *Provided*, That any contract relating to the financing of the acquisition or construction of any such works, or any trust indenture as hereinafter provided for, shall be approved by the common council of such city, or the board of trustees of such town before the same shall be effective. The board may employ engineers, architects, inspectors, superintendent, manager, collectors, attorneys, and such other employees as in its judgment may be necessary in the execution of its powers and duties, and may fix their compensation, all of whom shall do such work as the board shall direct. All such compensation and all expenses incurred in carrying out the provisions of this act shall be paid solely from funds provided under the authority of this act, and the board shall not exercise or carry out any authority or power herein given it so as to bind said board or said city or town beyond the extent to which money shall have been or may be provided under the authority of this act. Any contract or agreement with any contractor or contractors for labor and/or material, exceeding in amount the sum of one thousand dollars, shall be made under and pursuant to the provisions of section 95 of "An act concerning municipal corporations," approved March 6, 1905, being section 10342, Burns' annotated statutes 1926. After the construction, installation, and completion of the works or the acquisition thereof, the board shall operate, manage and control the same and may order and complete any extensions, betterments and improvements of and to the works that the board may deem expedient, if funds therefore be available or are made available as provided in this act, and shall establish rules and regulations for the use and operation of the works, and of other sewers and drains connected therewith so far as they may effect the operation of such works, and do all things necessary or expedient for the successful operation thereof. All public ways or public works damaged or destroyed by the board in carrying out its authority under this act shall be restored or repaired by the board and placed in their original condition, as nearly as practicable, if requested so to do by proper authority, out of funds provided by this act.



**Preliminary Expenses—Payment—Controller—Method of Payment—Proviso.**

SEC. 4. All necessary preliminary expenses actually incurred by the board of any city or town in the making of surveys, estimates of cost and revenues, employment of engineers or other employees, the giving of notices, taking of options and all other expenses of whatsoever nature, necessary to be paid prior to the issue and delivery of the revenue bonds pursuant to the provisions of this act, may be met and paid in the following manner. Said board may from time to time certify such items of expense to the controller of said city, directing him to pay the several amounts thereof, and thereupon said controller shall at once draw a warrant or warrants upon the city treasurer, which warrant or warrants shall be paid out of the general funds of said city or town not theretofore appropriated, without a special appropriation being made therefor by the common council; or, in case there are no general funds of such city not otherwise appropriated, the city controller shall recommend to the common council the temporary transfer from other funds of such city of a sufficient amount to meet such items of expense, or the making of a temporary loan for such purpose, and such common council shall thereupon at once make such transfer of funds, or authorize such temporary loan in the same manner that other temporary loans are made by such city; *Provided, however,* That the fund or funds of such city or town from which such payments are made shall be fully reimbursed and repaid by said board out of the first proceeds of the sale of revenue bonds hereinafter provided for, and before any other disbursements are made therefrom, and the amount so advanced to pay such preliminary expenses shall be a first charge against the proceeds resulting from the sale of such revenue bonds until the same has been repaid as herein provided; *and Provided, also,* That in towns the board of trustees shall have the powers and perform the duties in relation to such preliminary expenses as are in this section conferred upon the board, controller and common council in cities; and in cities where there is no city controller, the city clerk shall have the powers and perform the duties in this section conferred upon the city controller.



**Steps Prior to Acquisition or Construction of Works—  
Common Council — Ordinance — Contents — Property  
Owners.— Objections — Filing — Number Necessary —  
Contents—Clerk—Filing With Court—Hearing—De-  
termination—Bond Issue in Excess of 1% of Assessed  
Valuation—Submission to Voters.**

SEC. 5. Before any city or town shall construct or acquire any works under this act, the common council of the city, or the board of trustees of the town, shall enact an ordinance or ordinances which shall (a) set forth a brief and general description of the works and, if the same are to be constructed, a reference to the plans and specifications which shall theretofore have been prepared and filed by an engineer chosen by the board as aforesaid; (b) set forth the cost thereof estimated by the engineer chosen as aforesaid; (c) order the construction or acquisition of such works; (d) set forth an estimate of the rates for the several classes of users or property to be served; (e) direct that revenue bonds of the city or town shall be issued pursuant to this act in such an amount as may be found necessary to pay the cost of the works; and (f) contain such other provisions as may be necessary in the premises.

Whenever any such common council or board shall have finally ordered the construction or acquisition of any such works as provided for in this act forty owners of property affected by any such order may file written objections thereto with such board or common council, as the case may be, setting forth grounds of objection as follows:

First, That said improvement is not required by the public needs.

Second, That the cost of the proposed improvement would be excessive considering the value of the service to be rendered to the community affected thereby.

Third, Any other ground of objection.

Such objections must be filed within twenty days, after the making of such final order. Upon the filing of such objections, or any of them, the clerk of such municipality, unless such board or common council abandon such proposed improvements, shall within ten days thereafter file in the office of the clerk of the circuit or superior court of the county, a copy of such order of improvement, and such

objections and said court shall then set the same for hearing as early as possible, and all the parties interested shall appear in such court, without further notice, and no further proceedings shall be had by such municipality in relation to such improvement until the matters presented by such objections shall have been heard, and determined by the court, without a jury. The court upon the date fixed shall hear the evidence produced and it may confirm the order of such council or board or sustain the objections thereto, and such order of the court shall be final and conclusive upon all of the parties thereto and such as might have appeared at such hearing and all subsequent proceedings concerning such improvement shall be in conformity with such order of the court. Such objectors shall file with their objections a bond with security to the satisfaction of such court in a sum to be fixed by the court, which bond shall be conditioned that such objectors shall pay all or such parts of the costs of such hearing as the court may order. The judge of such court in vacation shall have the power to hear and determine such objections and to render such order as may be right and just in the premises, the same as if such court was in session. Such proceedings shall be tried within twenty days from the time of the filing of such objections in said court, and if the regular judge of said court is unable for any cause to hear the same within that period, said judge shall appoint a special judge for that purpose; *Provided*, That if the total proposed bond issue exceed one per cent of the assessed valuation of the property in said city, the question shall be submitted to the qualified voters of said city, at the next general election or next regular city election. If a majority of the votes cast are opposed to said bond issue or improvement then all proceedings shall be at once abandoned.

**Condemnation—Procedure—Acquisition by Purchase—Contract—Option—Liability of City—Limit.**

SEC. 6. Every such city or town shall have power to condemn any such works to be acquired and any land, rights, easements, franchises and other property, real or personal, deemed necessary or convenient for the construction of any such works, or for extensions, improvements, or additions thereto, and in connection therewith may have and exercise

all the rights, powers and privileges of eminent domain granted to cities and towns under existing laws. Title to property condemned shall be taken in the name of the city or town. Proceedings for such appropriation of property shall be under and pursuant to the provisions of an act entitled "An act concerning municipal corporations," approved March 6, 1905, and acts amendatory and supplemental thereto; *Provided*, The city or town shall be under no obligation to accept and pay for any property condemned, and shall in no event pay for any property condemned or purchased, except from the funds provided pursuant to this act; and in any proceedings to condemn, such orders may be made as may be just to the city or town and to the owners of the property to be condemned, and an undertaking or other security may be required securing such owners against any loss or damage to be sustained by reason of the failure of the city or town to accept and pay for the property, but such undertaking or security shall impose no liability upon the city or town except such as may be paid from the funds provided under the authority of this act. In event of the acquisition by purchase the board may obtain and exercise an option from the owner or owners of said property for the purchase thereof, or may enter into a contract for the purchase thereof, and such purchase may be made upon such terms and conditions and in such manner as the board may deem proper. In event of the acquisition of any works already constructed by purchase or condemnation, the board at or before the time of the adoption of the ordinance described in section 5 hereof, shall cause to be determined what repairs, replacements, additions and betterments will be necessary in order that such works may be effective for their purpose, and an estimate of the cost of such improvements shall be included in the estimate of cost required by section 5 hereof, and such improvement shall be made upon the acquisition of the works and as a part of the cost thereof.

#### **Cost of Works—What to Include.**

SEC. 7. The cost of the works shall be deemed to include the cost of acquisition or construction thereof, the cost of all property, rights, easements, and franchises deemed necessary or convenient therefor and for the improvements de-

terminated upon as provided in section 6 of this act; interest upon bonds prior to and during construction or acquisition and for six months after completion of construction or of acquisition of the improvements last mentioned; engineering and legal expenses; expense for estimates of cost and of revenues; expense for plans, specifications and surveys; other expenses necessary or incident to determining the feasibility or practicability of the enterprise, administrative expense, and such other expenses as may be necessary or incident to the financing herein authorized and the construction or acquisition of the works and the placing of the works in operation and the performance of the things herein required or permitted in connection with any thereof.

**Obligations Contracted—Limitation—Funds Out of Which Payable—Bonds—Ordinances.**

SEC. 8. Nothing in this act contained shall be so construed as to authorize or permit any city or town to make any contract or to incur any obligation of any kind or nature except such as shall be payable solely from the funds provided under this act. Funds for the payment of the entire cost of the works shall be provided by the issuance of revenue bonds of the city or town, the principal and interest of which bonds shall be payable solely from the special fund herein provided for such payment, and said bonds shall not, in any respect, be a corporate indebtedness of such city or town. All the details of such bonds shall be determined by ordinance or ordinances of the city or town.

**Bonds—Interest—Maturity—Provisions in—Registration—Redemption—Taxation—Negotiable Instruments—Execution—Sale—Price.**

SEC. 9. Such revenue bonds shall bear interest at not more than six per cent per annum, payable annually or at shorter intervals, and shall mature at such time or times as may be determined by ordinance. Such bonds may be made redeemable before maturity at the option of the city or town, to be exercised by said board, at not more than the par value thereof and a premium of five per cent, under such terms and conditions as may be fixed by the ordinance authorizing the issuance of the bonds. The principal and interest of the bonds may be made payable in any lawful



medium. Said ordinance shall determine the form of the bonds, including the interest coupons to be attached thereto, and shall fix the denomination or denominations of such bonds and the place or places of payment of the principal and interest thereof, which may be at any bank or trust company within or without the state. The bonds shall contain a statement on their face that the city shall not be obligated to pay the same or the interest thereon except from the special fund provided from the net revenues of the works. All such bonds shall be, and shall have and are hereby declared to have all the qualities and the incidents of, negotiable instruments under the negotiable instruments law of the state. Said bonds shall be exempt from all taxation, state, county and municipal. Provision may be made for the registration of any of the bonds in the name of the owner as to principal alone. Such bonds shall be executed in the same manner as other bonds issued by cities and towns are executed. The bonds shall be sold by the city controller, or where there is no city controller then by the city clerk, or by the town clerk, in such manner as may be determined to be for the best interests of the city or town, but not at a price so low as to require the city or town to pay more than six per cent interest on the amount received therefor, computed with relation to the absolute maturity of the bonds in accordance with standard tables of bond values. Any surplus of bond proceeds over and above the cost of the works shall be paid into the sinking fund hereinafter provided. If the proceeds of the bonds, by error of calculation or otherwise, shall be less than the cost of the works, additional bonds may in like manner be issued to provide the amount of such deficit, and, unless otherwise provided in said ordinance authorizing the issuance of the bonds first issued or in the trust indenture hereinafter authorized, shall be deemed to be of the same issue and shall be entitled to payment from the same fund, without preference or priority of the bonds first issued. Prior to the preparation of the definite bonds, temporary bonds may under like restrictions be issued with or without coupons, exchangeable for definite bonds upon the issuance of the latter; *Provided*, That the financing of the construction of any of the works authorized by this act shall be limited to

funds made available by the emergency relief and construction acts of 1932 of the United States.

**Additional Bonds—Issuing—Ordinance—Maturity—Limitation—Proviso.**

SEC. 10. The common council or board of trustees may provide by said ordinance authorizing the issuance of the bonds, or in the trust indenture hereinafter referred to, that additional bonds in amount not exceeding the face amount of the bonds which shall be issued to pay the cost of the works, may thereafter be authorized and issued, at one time or from time to time, under such limitations and restrictions as may be set forth in said ordinance or trust indenture, for the purpose of extending, improving or bettering the works when deemed necessary in the public interest, such additional bonds to be secured and be payable from the revenues of the works equally with all other bonds issued pursuant to said ordinance without preference or distinction between any one bond and any other bond by reason of priority of issuance or otherwise. No such additional bonds shall mature before the maturity of the bonds theretofore issued; *Provided, however,* That if the bonds theretofore issued mature at different dates, a substantially proportionate amount of the additional bonds may fall due on the same or subsequent dates. It shall be lawful to provide in said ordinance or indenture that no additional bonds shall be issued without the consent of the purchasers of the bonds first issued or their successors, assigns or nominees.

**Revenue From Bonds—Disposition—Bond Holders' Lien on.**

SEC. 11. All moneys received from any bonds issued pursuant to this act, after reimbursements and repayment to said city or town of all amounts advanced for preliminary expenses as provided in section 4 of this act, shall be applied solely to the payment of the costs of the works, extensions, improvements or betterments or to the appurtenant sinking fund and there shall be and hereby is created and granted a lien upon such moneys, until so applied, in favor of the holders of the bonds or the trustees hereinafter provided for.

**Trust Indenture—Terms—Contents—Limitation.**

SEC. 12. In the discretion of the common council or board of trustees such bonds may be secured by a trust indenture by and between the city or town and a corporate trustee, which may be any trust company or bank having the powers of a trust company within or outside of the State of Indiana, but no such trust indenture shall convey or mortgage the works or any part thereof. The ordinance authorizing the revenue bonds and fixing the details thereof may provide that such trust indenture may contain such provisions for protecting and enforcing the rights and remedies of the bondholders as may be reasonable and proper, not in violation of law, including covenants setting forth the duties of the city or town and the board in relation to the construction or acquisition of the works and the improvement, operation, repair, maintenance and insurance thereof, and the custody, safeguarding and application of all moneys, and may provide that the works shall be contracted for, constructed and paid for under the supervision and approval of consulting engineers employed or designated by the board and satisfactory to the original bond purchasers, successors, assigns or nominees, who may be given the right to require the security given by contractors and by any depositary of the proceeds of bonds or revenues of the works or other moneys pertaining thereto be satisfactory to such purchasers, successors, assigns or nominees. Such indenture may set forth the rights and remedies of the bondholders and/or trustee, restricting the individual right of action of bondholders as is customary in trust indentures securing bonds and debentures of corporations. Except as in this act otherwise provided, the common council or board of trustees may provide by ordinance or in such trust indenture for the payment of the proceeds of the sale of the bonds and the revenues of the works to such officer, board or depositary as it may determine for the custody thereof, and for the method of disbursement thereof, with such safeguards and restrictions as it may determine.



**Common Council — Ordinance — Revenue from Works —  
Sinking Fund—Charges Covered—Purchase and Re-  
demption of Bonds—Limitations.**

SEC. 13. At or before the issuance of any such bonds the common council or board of trustees shall by said ordinance create a sinking fund for the payment of the bonds and the interest thereon and the payment of the charges of banks or trust companies for making payment of such bonds or interest, and shall set aside and pledge a sufficient amount of the net revenues of the works, hereby defined to mean the revenues of the works remaining after the payment of the reasonable expense of operation, repair and maintenance, such amount to be paid by the board into said sinking fund at intervals to be determined by ordinance prior to issuance of the bonds, for (a) the interest upon such bonds as such interest shall fall due, and (b) the necessary fiscal agency charges for paying bonds and interest; (c) the payment of the bonds as they fall due, or, if all bonds mature at one time, the proper maintenance of a sinking fund sufficient for the payment thereof at such time and (d) a margin for safety and for the payment of premiums upon bonds retired by call or purchase as herein provided, which margin, together with any unused surplus of such margin carried forward from the preceding year, shall equal ten per cent of all other amounts so required to be paid into the sinking fund. Such required payments shall constitute a first charge upon all the net revenues of the works. Prior to the issuance of the bonds, the board may by ordinance be given the right to use or direct the trustee to use such sinking fund or any part thereof in the purchase of any of the outstanding bonds payable therefrom at the market price thereof, but not exceeding the price, if any, at which the same shall in the same year be payable or redeemable and all bonds redeemed or purchased shall forthwith be cancelled and shall not again be issued. After the payment into the sinking fund as herein required, the board may at any time in its discretion transfer all or any part of the balance of the net revenues, after reserving an amount deemed by the board sufficient for operation, repair and maintenance for an ensuing period of not less than twelve months and for depreciation, into the sinking



fund or into a fund for extensions, betterments and additions to the works.

**Common Council—Ordinance—Rates—Users of Works—  
Basis for Rates—Schedule of Rates—Notice—Hearing  
—Final Order—Proviso—Limitation.**

SEC. 14. The common council of the city, or the board of trustees of the town, shall have power, and it shall be its duty, by ordinance to establish just and equitable rates or charges for the use of and the service rendered by such works, to be paid by the owner of each and every lot, parcel of real estate or building that is connected with and uses such works by or through any part of the sewerage system of the city or town, or that in any way uses or is served by such works and may change and readjust such rates or charges from time to time. Such rates or charges shall be sufficient in each year for the payment of the proper and reasonable expense of operation, repair, replacements and maintenance of the works and for the payment of the sums herein required to be paid into the sinking fund. Revenues collected pursuant to this section shall be deemed the revenues of the works. No such rates or charges shall be established until after a public hearing, at which all the users of the works and owners of property served or to be served thereby and others interested shall have opportunity to be heard concerning the proposed rates or charges. After introduction of the ordinance fixing such rates or charges, and before the same is finally enacted, notice of such hearing setting forth the proposed schedule of such rates or charges, shall be given by one publication in a newspaper published in the city or town, if there be such a newspaper, but otherwise in a newspaper having general circulation therein, at least ten days before the date fixed in such notice for the hearing, which may be adjourned from time to time. After such hearing the ordinance establishing rates or charges, either as originally introduced or as modified and amended, shall be passed and put into effect. A copy of the schedule of such rates and charges so established shall be kept on file in the office of the board having charge of the operation of such works, and also in the office of the city clerk or town clerk, and shall be open

to inspection by all parties interested. The rates or charges so established for any class of users or property served shall be extended to cover any additional premises thereafter served which fall within the same class, without the necessity of any hearing or notice. Any change or readjustment of such rates or charges may be made in the same manner as such rates or charges were originally established as hereinabove provided; *Provided, however*, That if such change or readjustment be made substantially pro rata as to all classes of service, no hearing or notice shall be required. The aggregate of the rates or charges shall always be sufficient for such expense of operation, repair and maintenance and for such sinking fund payments. If any service rate or charge so established shall not be paid within thirty days after the same is due, the amount thereof, together with a penalty of ten per cent, and a reasonable attorney's fee, may be recovered by the board in a civil action in the name of the city or town.

#### **City or Town to Pay Rate Established by Ordinance.**

SEC. 15. The city or town shall be subject to the same charges and rates established as hereinabove provided, or to charges and rates established in harmony therewith, for service rendered the city or town, and shall pay such rates or charges when due and the same shall be deemed to be a part of the revenues of the works as herein defined, and be applied as herein provided for the application of such revenues.

#### **Sanitary Board—Members—Qualifications—Terms—Organization—Compensation—Rules and Regulations— “Board” to Include Sanitary Board.**

SEC. 16. The common council of said city or the board of trustees of the town may in its discretion provide by ordinance that, the custody, administration, operation and maintenance of such works shall be under the supervision and control of a sanitary board, created as herein provided. Such sanitary board shall be composed of the mayor of the city or the president of the board of trustees of the town, as the case may be, and two persons appointed by the common council or board of trustees, one of which must be

a registered professional engineer. No officer or employee of the city or town whether holding a paid or unpaid office, shall be eligible to appointment on said sanitary board. Said appointees shall originally be appointed for terms of two and three years respectively, and upon the expiration of each such term and each succeeding term, an appointment of a successor shall be made in like manner for a term of three years. Vacancies shall be filled for an unexpired term in the same manner as the original appointment. Each member shall give such bond, if any, as may be required by ordinance. Such mayor or president of the board of trustees shall act as chairman of the sanitary board, which shall select a vice-chairman from its members and shall designate a secretary and treasurer (but the secretary and the treasurer may be one and the same) who need not be a member or members of the sanitary board. The vice-chairman, secretary and treasurer shall hold office at the will of the sanitary board. The members of the sanitary board shall receive such compensation for their services, either as a salary or as payments for meetings attended, as the common council or board of town trustees may determine, not in excess of twenty-five dollars per month for each member, and shall be entitled to payment for their reasonable expenses incurred in the performance of their duties. The common council or board of town trustees shall fix the reasonable compensation of the secretary and treasurer in its discretion, and shall fix the amount of bond to be given by the treasurer. All compensation, together with the expenses in this section referred to, shall be paid solely from funds provided under the authority of this act. The sanitary board shall have power to establish by-laws, rules and regulations for its own government. The sanitary board, in respect of all matters of custody, operation, administration and maintenance of such works, shall have all the powers and perform all the duties hereinbefore provided for the board of public works in respect of such matters. When reference is made hereinafter in this act to the board, such reference shall be deemed made to the board having actual supervision and control of such works.

**Use of Works by Other Cities and Towns—Contract—Costs of Connecting Up—Rates—Compensation to Owner City.**

SEC. 17. Any city or town operating sewage disposal works as defined in this act or which as herein provided has ordered the construction or acquisition of such works (in this section called the owner) is hereby authorized to contract with one or more other cities, towns or political subdivisions within the state (in this section called the lessee), and such lessees are hereby authorized to enter into such contracts with such owners, for the use of such works by such lessees and their inhabitants, but only to the extent of the capacity of the works without impairing the usefulness thereof to the owners, upon such terms and conditions as may be fixed by the boards and approved by ordinances of the respective contracting parties; *Provided, however,* That no such contract shall be made for a period of more than fifteen years or in violation of the provisions of said ordinance authorizing bonds hereunder or in violation of the provisions of said trust indenture. The lessee shall by ordinance have power to establish, change and adjust rates and charges for the service rendered therein by the works against the owners of the premises served, in the manner hereinbefore provided for establishing, changing and adjusting rates and charges for the service rendered in the city or town where the works are owned and operated, and such rates or charges shall be collectible and shall be a lien as herein provided for rates and charges made by the owner. The necessary intercepting sewers and appurtenant works for connecting the works of the owner with the sewerage system of the lessee shall be constructed by the owner and/or the lessee upon such terms and conditions as may be set forth in said contract, and the cost or that part of the cost thereof which is to be borne by the owner may be paid as a part of the cost of the works from the proceeds of bonds issued under this act unless otherwise provided by said ordinance or trust indenture prior to the issuance of the bonds. The income received by the owner under any such contract shall, if so provided in said ordinance or trust indenture, be deemed to be a part of the revenues of the works as in this act defined and be applied as herein provided for the application of such revenues.



**Liens on Property—Deposit to Cover.**

SEC. 18. No property shall be acquired under this act upon which any lien or other encumbrance exists, unless at the time such property is acquired a sufficient sum of money be deposited in trust to pay and redeem such lien or encumbrance in full.

**Additional Bonds—Issuing—Proviso.**

SEC. 19. Nothing herein contained shall prevent the issuance of additional bonds from time to time, if such bonds shall be authorized by law; *Provided, however,* That all thereof shall be subordinate to bonds issued pursuant to sections 8, 9 and 10 hereof in respect of the application of revenues to such additional bonds.

**Bond Holders — Trustee — Rights — Remedies—Suit—Receiver.**

SEC. 20. Any holder of any of such bonds or any of the coupons attached thereto, and the trustee, if any, except to the extent the rights herein given may be restricted by said ordinance authorizing issuance of the bonds or by the trust indenture, may either at law or in equity, by suit, action, mandamus or other proceeding protect and enforce any and all rights granted hereunder or under such ordinance or trust indenture, and may enforce and compel performance of all duties required by this act or by such ordinance or trust indenture to be performed by the city or town issuing the bonds or by the board or any officer, including the making and collecting of reasonable and sufficient charges and rates for services rendered by the works. If there be any failure to pay the principal or interest of any of the bonds on the date therein named for such payment, any court having jurisdiction of the action may appoint a receiver to administer the works on behalf of the city or town and the bondholders and/or trustee, except as so restricted, with power to charge and collect rates sufficient to provide for the payment of the expenses of operation, repair and maintenance and also to pay any bonds and interest outstanding and to apply the revenues in conformity with this act and the said ordinance and/or trust indenture.

**Act Construed.**

SEC. 21. This act shall not repeal any of the provisions of an act entitled "An act concerning municipal corporations," approved March 6, 1905, and acts amendatory and supplemental thereto or any other existing statute, but shall be deemed and construed to be supplemental and additional to all such acts. The authority herein given shall be in addition to and not in derogation of any power existing in any city or town under the provisions of any other law. For all purposes of this act, all cities and towns shall have jurisdiction for ten miles outside the corporate limits thereof.

**Act Further Construed—Proviso—State Board of Health.**

SEC. 22. This act shall, without reference to any other statute be deemed full authority for the construction, acquisition, improvement, equipment, maintenance, operation and repair of the works herein provided for and for the issuance and sale of the bonds by this act authorized, and shall be construed as an additional and alternative method therefor and for the financing thereof, and no petition or election or other or further proceeding in respect to the construction or acquisition of the works or to the issuance or sale of bonds under this act and no publication of any resolution, ordinance, notice or proceeding relating to such construction or acquisition or to the issuance or sale of such bonds shall be required except such as are prescribed by this act, any provisions of other statutes of the state to the contrary notwithstanding; *Provided, however,* That all functions, powers and duties of the state board of health shall remain unaffected by this act.

**Liberal Construction.**

SEC. 23. This act being necessary for the public health, safety and welfare, it shall be liberally construed to effectuate the purposes thereof.

**Constitutionality.**

SEC. 24. The sections and provisions of this act are separable and are not matters of mutual essential inducement, and it is the intention to confer the whole or any part of

the powers herein provided for, and if any of the sections or provisions or parts thereof is for any reason illegal, it is the intention that the remaining sections and provisions or parts thereof shall remain in full force and effect.

### **Acquisition or Construction of Works—Submission to Voters—When.**

SEC. 25. If the total cost of any proposed work contemplated in this act, as shown by the engineer's estimates, is in excess of one per cent of the total assessed valuation of the taxable property which will be affected by such proposed work, then and in that event the question as to whether such city shall proceed with such work shall be submitted to a vote of the qualified electors of such city either at a special or at a general city election as shall be provided by ordinance of the common council and such city shall not proceed with such work unless a majority of the qualified electors of such city voting on such question vote in the affirmative.

### **Emergency.**

SEC. 26. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage.

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## CHAPTER 62.

AN ACT to amend sections 1, 2 and 3 and to repeal sections 4 and 5 of an act entitled "An act concerning the construction of viaducts and the necessary approaches thereto over railroad yards and tracks adjacent to such yards, in cases where such railroad yards and tracks intersect the direct route of a through street in a city or town, which street, at the corporate boundary of such city or town, directly connects with a highway designated as a main trunk line state highway, and matters pertaining thereto, and declaring an emergency," approved March 9, 1929.

[H. 823. Approved August 17, 1932.]

### **Through Streets Connecting With Main Trunk Highway at City Limits—Intersection by Railroad Tracks—Viaduct—Construction—State Highway Commission.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That section 1 of the above entitled act

be amended to read as follows: Section 1. That in cases where railroad yards and tracks adjacent to such yards, intersect the direct route of a through street in a city or town, which street, at the corporate boundary of such city or town, directly connects with a highway designated as a main trunk line state highway, and the company or companies owning and operating such railroad yards, tracks and properties shall, by contract entered into with the state highway commission, agree to grant an easement or right of way over such railroad yards, tracks and properties for the purpose of constructing a viaduct and the necessary approaches thereto, without compensation or the allowance of any damages to such railroad company or companies, then in such cases the state highway commission shall have the power to construct such viaduct in such manner as it shall deem best and in accordance with such plans and specifications as it shall adopt therefor.

**Construction of Viaduct — Plans — Specifications — Cost—  
Estimates—Procedure—Highway Commission.**

SEC. 2. That section 2 of the above entitled act be amended to read as follows: Sec. 2. When the state highway commission shall determine to construct said improvement, it shall cause profiles, plans and specifications for the same, and estimates of the probable cost of said construction, to be prepared by the chief engineer and his division, which profiles, plans, specifications and estimates shall be adopted by, and filed in the office of, the said commission. No viaduct or improvement shall be constructed under this law except in accordance with said profiles, plans and specifications, and the total cost thereof shall not exceed said estimates. The work may be done by the highway commission, or by contract, and it shall be done in the manner provided for the construction of state highways in the act of the general assembly of the State of Indiana in force March 10, 1919, creating the state highway commission and defining its duties and powers, and the acts amendatory thereof and supplementary thereto, except in so far as the same may be inconsistent with the provisions of this act. The highway commission is authorized and empowered to use and expend so much of the funds provided, or to be provided, by law for its use, as may be necessary to defray the total cost of said improvement.



**State Highway Commission—Contract With Railroad—Contents—Limitations.**

SEC. 3. That section 3 of the above entitled act be amended to read as follows: Sec. 3. The highway commission is hereby authorized and empowered to enter into a written agreement or agreements with any railroad or railroad companies owning or operating the yards, tracks or properties over which such viaduct and its approaches are to be constructed, providing for the method and plan of such improvement, and any stipulation or agreement for that purpose not inconsistent with the provisions of this act. The total cost of such improvement shall include the cost of constructing said viaduct, the structures supporting the same and the approaches thereto. It shall include the cost of all labor and material, engineering, superintendence, and all other costs and expenses incurred in the construction of said viaduct and the approaches thereto, except damages to property, if any, resulting from such improvement. Such viaduct shall be so constructed, and said agreement shall so provide, that the clearance from the top of the rail or rails of the railroad track to the bottom of the superstructure of said viaduct over said track or tracks shall be not less than twenty-one feet.

**Specific Repeal.**

SEC. 4. That sections 4 and 5 of the above entitled act be and the same are hereby repealed.

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**CHAPTER 63.**

AN ACT to amend sections 1 and 2 of an act entitled "An act to amend sections 2 and 3 of an act entitled 'An act to promote the detection of poultry thieves by regulating dealing in poultry, and providing a penalty,' law without signature of governor, 1917," approved March 11, 1929.

[S. 437. Approved August 17, 1932.]

**Poultry Dealer's License—Application—Contents—Clerk of Circuit Court—Fee.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana,* That section 1 of the above entitled act be amended to read as follows: Section 1. That section 2 of

the above entitled act be amended to read as follows: Sec. 2. Any person, firm or corporation, desiring to engage in the business of purchasing poultry in this state may apply to the clerk of the circuit court of any county for a poultry dealer's license, stating in such application the name of the applicant; if the applicant be a firm, the names of the members; and if the applicant be a corporation, the names of the officers, together with the proposed place of business. Said applicant shall pay to said clerk the sum of two dollars, which sum shall be accounted for to the county treasurer as other fees, and the clerk shall thereupon issue to said applicant a license to engage in dealing in poultry for one year and keep a record of such license. A license issued by the clerk of the circuit court of any county shall be valid in every county of the state and shall authorize the licensee to engage in dealing in poultry in every county of the state.

#### **Identification Cards—Individuals and Firms.**

If the applicant for a license be a person, the clerk shall, in addition to such license, issue to such person an identification card which shall be signed by such applicant in the presence of the clerk. If the applicant be a firm or corporation, every person who is employed by such firm or corporation to buy poultry shall procure an identification card, which shall be signed in the presence of the clerk, by such person so procuring the identification card. Such person shall have such identification card in his possession at all times while engaged in the business of buying poultry.

#### **Poultry Dealers—Records—Contents.**

SEC. 2. That section 2 of the above entitled act be amended to read as follows: Sec. 2. That section 3 of the above entitled act be amended to read as follows: Sec. 3. (a) Every person, firm or corporation licensed to deal in poultry, shall keep a record in duplicate in a book open to public inspection and kept for that exclusive purpose, showing the number of fowls of each variety purchased and the weight in pounds of such fowls, whether such fowls are registered, and if so, the registration or identification mark the person or persons from whom purchased, with post-office address and the date of purchase, and the signature

of the person from whom such poultry was purchased, certifying that the entries made as to such purchase are correct.

### **Reports to Sheriff—Weekly—Investigations by Sheriff.**

(b) The duplicate copies of the record required to be kept by sub-section (a) of this section shall be filed at least once each week with the sheriff of the county in which the poultry is purchased, and the sheriff shall institute such investigations as may be necessary to determine whether the provisions of this act are being violated and shall submit such evidence as he may obtain to the prosecuting attorney.

### **Sale of Poultry—Statement by Dealer—Contents.**

(c) Every person who sells poultry shall sign a statement, which shall be delivered to the vendee, in which the vendor shall state whether he raised or produced such poultry or whether such poultry was previously purchased or otherwise obtained of some other person and the name and post-office address of the person from whom purchased or otherwise obtained, and the date when such poultry was so purchased or obtained.

### **Purchase of Poultry for Resale—Duty of Purchaser—Failure to Comply With Law—Penalty—Record.**

(d) When any person, firm or corporation buys for resale any poultry, alive or dressed, of any such person having a poultry dealer's license, or from any person not having a license, he shall, before buying such poultry, satisfy himself of the identity of such person offering such poultry for sale, and, from the record kept, or in any other manner, or by any other means, he shall ascertain as nearly as may be, whether such person is in lawful possession of such poultry, and shall likewise take the registration number of the motor vehicle in which such person delivers such poultry, if he have a motor vehicle, and shall likewise require such person offering such poultry for sale to sign his name and address, in his own handwriting, on a card or in a book kept for that purpose, and shall compare such signature with the signature of such person on his identification card, if he have an identification card. Any person,

firm or corporation who shall fail or refuse to identify any such person so offering to sell or otherwise dispose of any poultry, as herein provided, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not less than fifty dollars nor more than one thousand dollars, to which may be added imprisonment for any determinate period of time not exceeding six months. Any such record kept by a person, firm or corporation who buys poultry of a licensed person shall be open to inspection by a peace officer at any time during business hours.

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#### CHAPTER 64.

AN ACT authorizing certain cities to pay the tax on electrical energy imposed by the federal revenue act.

[S. 425. Approved August 17, 1932.]

#### **Cities and Towns—Power Plants—Operation—Federal Tax—Payment Out of Earnings—Ordinance—Authorization.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That the common council of any city in this state owning and operating any electric light or power plant is hereby authorized to provide by ordinance that the federal tax on electrical energy imposed by the federal revenue act of 1932 may be paid out of the earnings of such electric light or power plant and that a sufficient amount for that purpose shall be set aside annually. The warrant for the payment of such federal tax shall be drawn by the controller of such city and shall be paid by the city treasurer.

#### **Emergency.**

SEC. 2. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage.



## CHAPTER 65.

AN ACT concerning taxation.

[S. 360. Approved August 17, 1932.]

**Taxes — Payment — Delinquent — When — Taxpayer —  
Installments — Penalty — Interest—Partial Payment—  
State Board of Accounts—Receipts—Form.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That the taxes for the year 1931 and each year thereafter charged against any taxpayer on the tax duplicate in the hands of a county treasurer in the State of Indiana shall be due and payable in two equal installments on or before the first Monday in May and the first Monday in November, respectively. If any installment of taxes shall not be paid when the same shall be due such installment shall be returned delinquent, and a penalty of three per cent on the amount of such installment shall be added thereto. In addition to the penalty of 3 per cent herein provided, interest at the rate of eight per cent per annum on the amount of such installment from the date of such delinquency to the time of payment, shall be charged and paid or collected with such delinquent installment and penalty in the manner provided by law for the collection of delinquent taxes; provided any taxpayer may at any time, pay any such installment in two payments, the first of which shall not be less than one-half of the full amount of such installment, and the second payment shall be the entire balance, with the penalty and interest due on such installment, if any; and if by reason of a partial payment of any such installment of taxes, a balance only shall become delinquent, the penalty and interest herein provided shall be imposed only on such delinquent balance; *Provided, further*, That upon the payment of one-half or more of any such installment, the interest on the portion of such installment so paid shall cease, and interest on the unpaid portion only shall thereafter be charged until it is paid. Upon the payment of any such delinquent taxes, penalty, interest, costs and/or charges, the taxpayer shall receive one copy of a triplicate receipt therefor on a form prescribed by the state board of accounts, one copy of which shall be for the auditor and one copy shall be retained by the treasurer.

**Sale of Real Estate to Satisfy Tax—When—Purpose of Sale.**

SEC. 2. No real estate shall be sold for the purpose of collecting any delinquent installment or installments of tax until fifteen months shall have elapsed after any such installment shall have become delinquent, and such real estate shall be sold for the purpose of collecting only such taxes as shall be delinquent.

**Taxes to Which Act Applicable—1931 Taxes Payable 1932  
—Delinquencies and Penalties Assessed—Revocation  
and Cancellation—Penalties Paid—Credit—Proviso—  
County Treasurer.**

SEC. 3. The provisions of this act shall apply to all taxes which shall have been returned delinquent by a county treasurer after the first Monday in May, 1932, and such delinquencies, so far as they apply to one-half of such taxes, which are due hereunder in November, 1932, together with the penalties which have heretofore attached by reason of such delinquencies occurring in May, 1932, on taxes for the year 1931, are hereby revoked and set aside and cancelled, and a penalty of three per cent on the first installment of such taxes, only, shall be added as provided by this act, and any such taxpayer shall be permitted to pay such first installment of 1931 taxes, in accordance with the provisions of section 1 of this act, in the same manner and with the same right as if this act had been in full force and effect on and after the first day of January, 1932. If any such taxpayer shall have paid taxes for the year 1931, charged to him on the tax duplicate in the hands of a county treasurer, together with the penalty thereon, after the same became delinquent, he shall be entitled to full credit on the payment of any other taxes charged against him in the same county for the year 1931 or the year 1932, and in such amount as shall equal the excess of the amount so paid over the amount which he would have been required to pay by the provisions of this act; *Provided*, Any treasurer who shall have collected delinquent taxes for the year 1931 at any time prior to the taking effect of this act shall be entitled to retain or to receive that portion of such delinquent taxes, penalty, charges and costs which he is now under the law permitted to retain or to receive as his own,

and the revoking and cancelling of any such delinquencies and penalties shall not affect his right thereto.

**County Treasurer—Demand for Taxes—Date—Sale of Real Estate—Sale of Personal Property—When—No Property Found—Duty of Treasurer—Prosecuting Attorney—Action—Costs—Household Goods—Exemption—Judgment of Treasurer—Appeal From.**

SEC. 4. After the first Monday in November of each year hereafter, the treasurer in each county shall make one demand by registered United States mail or by call, either in person or by deputy, upon every person named in the tax duplicate who resides in the county, and who has not paid the taxes charged against him upon such duplicate, for the amount of such delinquent taxes, interest and the penalty thereon, together with the costs of such demand, and if the taxes, penalty, interest and costs are not paid within thirty days from such demand, and if such person shall not have sufficient real estate located in such county from the sale of which such delinquent taxes may be collected by sale therefor as provided by law, he shall proceed forthwith to levy upon sufficient personal property of such delinquent to pay said taxes, penalty, interest, and all costs attached thereto, and to sell the same in the manner and at the place provided by law. In case such delinquent taxes, interest, penalty and costs are paid on demand or within thirty days from the date of demand, such treasurer shall charge and receive from such delinquent in addition to the taxes, interest and penalty the sum of twenty-five cents, and where levy or sale is made he shall charge and receive the fees and charges hereinafter provided, but not more than one charge for the purposes herein set out shall, under any circumstances, be made or collected from any taxpayer, whether one or more items of delinquency may be charged against such taxpayer in any one county and for any one year, and if he can find no personal property of such delinquent within the county upon which to levy, after diligent search therefor, he shall make on the tax duplicate opposite the name of such delinquent, an entry setting forth the fact that he has made diligent search in the county for personal property of such delinquent, and was unable to find any upon which to levy for the payment of the taxes due there-

on, which entry shall be prima facie evidence of the facts therein recited; and the treasurer shall, if he has reason to believe that such delinquent has money, effects or other property in his possession or on deposit that can be reached by any remedy known to law, make known such facts to the prosecuting attorney who shall cause such proceedings to be brought as will secure the payment of said delinquency, and a docket fee of five dollars to be taxed as costs in such action and paid out of the money so collected; and said treasurer, in his name as such officer, may, or whenever requested so to do by the board of county commissioners, shall, at any time after delinquency, institute and prosecute to final judgment and execution, all suits and proceedings necessary for the collection of delinquent taxes owing by any person residing outside of the State of Indiana, or by his legal representatives, whenever either said treasurer or said board, as the case may be, determines a reasonable probability exists that the said delinquent taxes, or a substantial part thereof, can be collected in this or any other state by such suit or proceedings; *Provided, however,* That nothing in this section shall authorize the treasurer in any county in this state to levy upon or sell for delinquent taxes the household goods of any person where the household goods of such person do not exceed in actual value the sum of one hundred dollars, such value to be determined by the treasurer. Any such person shall have the right of appeal from the judgment of the treasurer to the circuit court without giving bond for costs; and, *Provided, further,* That any treasurer shall, if in his judgment such action is deemed advisable, leave the personal property levied upon in the custody of the delinquent.

**County Treasurer—Delinquent Taxes—Collecting—Fees—  
Fees Collected—Distribution—Allowance to Treasurer.**

SEC. 5. The county treasurer in addition to the fees provided for making demand upon resident delinquents, shall charge and receive from each delinquent for levy upon and making sale of personal property the following fees and charges, and none other.

1. For making levy, fifty cents.
2. For sale of goods, ten per cent.



3. For advertising a sale, the prevailing or legal advertising rates of any newspaper used for such advertising, whichever is cheaper.

4. For making appraisement, transfer and storage of property, the actual expense thereof.

The taxes, penalties, interest, fees, and charges paid or collected under the provisions of this act shall, except as otherwise hereinafter provided, belong to and be the property of the several taxing units for which any or all of the same were collected, and shall be distributed accordingly: *Provided*, The treasurer shall be allowed, in addition to his salary as provided by law, a commission of three per cent upon all delinquent taxes collected by him, and one-half of all fees collected by him on account of delinquent taxes; but it shall be unlawful for any such treasurer, his deputy or assistant, to retain, receive or accept any commission, penalty, interest, fee, costs or charge or part thereof for his own use in addition to or in excess of the amounts herein provided.

#### **Taxes to Which Act Applicable—Treasurer—Other Tax Collecting Officers—Proviso.**

SEC. 6. The provisions of this act shall apply to the taxes charged to any taxpayer on the tax duplicate, or other property tax records, in the hands of the treasurer or other legal tax collecting officer of any city or town, who may be charged by law with the duty of collecting such taxes, and the same shall likewise apply to the collection of such taxes, the rights of such taxpayer and in each and every other particular to the same effect as though such taxes were charged to such taxpayer on the tax duplicate of a county treasurer, charged hereunder with the collection thereof: *Provided*, The officers of any such city or town, now charged with the duty of collecting such taxes, shall collect the same in accordance with the provisions of this act, so far as the same are applicable, and the same rights as to compensation herein provided for county officers shall exist for and enure [inure] to the benefit of such officers of any such city or town, operating under the provisions of this act.

**Validity.**

SEC. 7. If any part or parts of this act shall for any reason be held to be invalid, the remainder of this act shall not be impaired, affected or invalidated thereby.

**Act Construed—Specific and General Repeal.**

SEC. 8. This act shall not be construed to repeal chapter 47 of the Acts of the general assembly of 1931, but section 216 of an act entitled "An act concerning taxation—repealing all laws in conflict therewith and declaring an emergency," approved March 11, 1919, chapter 113 of the Acts of the general assembly of 1897, and all other laws or parts of laws in conflict or inconsistent with this act are hereby expressly repealed.

**Emergency.**

SEC. 9. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage.

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## CHAPTER 66.

AN ACT entitled "An act to provide for the fixing of salaries and paying the expenses of certain officers in counties having a population of three hundred thousand or more according to the last preceding census of the United States, prescribing the manner of appointment and the method of fixing the compensation of deputies and assistants of such officers, the disposition of fees and depository interest, the premium on official bonds, the feeding of prisoners by the sheriff; repealing an act entitled 'An act to provide for the fixing of salaries and paying the expenses of certain officers in counties having a population of three hundred thousand (300,000) or more, according to the last preceding census of the United States, prescribing the manner of appointment and the method of fixing the compensation of deputies and assistants of such officers, the disposition of fees and depository interest, the premium on official bonds, the feeding of prisoners by the sheriff, when the same shall become effective and repealing all laws and parts of laws in conflict therewith,' approved March 11, 1921," repealing all laws in conflict and declaring an emergency.

[S. 363. Approved August 18, 1932.]

### **Counties—Population 300,000 or More—County Officials—Maximum Salary Schedule.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana,* That in counties having a population of

three hundred thousand or more, according to the last preceding United States census, the following named sums shall be the maximum salaries of the respective officials named herein: The clerk of the circuit court shall receive an annual salary of not to exceed seven thousand five hundred dollars; the county auditor shall receive an annual salary of not to exceed seven thousand five hundred dollars; the county recorder shall receive an annual salary of not to exceed six thousand five hundred dollars; the county sheriff shall receive an annual salary of not to exceed seven thousand five hundred dollars; and the county treasurer shall receive an annual salary of not to exceed five thousand dollars, payable from the county treasury, in twelve equal installments, on the last day of each month. Except as hereinafter otherwise provided, the salaries prescribed in this section shall be in full for all services performed by each such officer, and no other compensation or fees or [of] any nature whatsoever shall be paid to any of the officers contemplated in this section.

#### **County Treasurer—Additional Allowance.**

SEC. 2. In addition to the salary prescribed in section 1 of this act the county treasurer shall be allowed a commission of two per cent upon all delinquent taxes collected by him, all foreign fees and one-half of the fees collected by him on account of delinquent taxes.

#### **County Treasurer—Other Duties—Compensation for.**

SEC. 3. The county treasurer shall serve as the treasurer of the civil city and the treasurer of the school city of any county seat city located in such county, and, for such services, he shall receive no compensation except as provided in this act.

#### **County Treasurer—Compensation Limited to Salary and Allowances Under Act.**

SEC. 4. The salary of and such additional compensation as is herein provided for the county treasurer shall be in full for all services performed by the county treasurer and no penalties, emoluments, interest, costs, expenses, fines forfeitures, commissions or fees of any nature whatsoever, except as otherwise herein provided, shall be retained by or

be the property of any such treasurer, his deputies, assistants or employees.

**County Officers—Fees, Penalties, Costs Collected—Semi-Annual Reports to Auditor—Payment Over to Treasurer—Receipts—Filing With Auditor—General Fund.**

SEC. 5. All fees, interest, penalties, emoluments, costs, fines and forfeitures, provided by law to be collected as the emoluments of the office by any officer named in section 1 of this act, except foreign fees collected by the sheriff, which shall be the property of the sheriff, shall be collected by the proper officer, as provided by law, and such officer shall, semi-annually, on the first day of January and the first day of July, in each year, file a sworn report in writing with the county auditor of such county, showing specifically the amount of all such fees, interest, penalties, emoluments, costs, fines and forfeitures collected by him during the preceding six months, and he shall therewith pay all money so collected into the county treasury of such county, and take the county treasurer's receipt therefor, which receipt shall be filed in the office of the county auditor of such county, and such funds so paid over to the county treasury shall go into the general fund of the county, unless otherwise provided by law.

**Deputies and Assistants—Appointment—Removal.**

SEC. 6. All deputies and assistants of any officer named in section 1 of this act shall be appointed and may be removed by the officer under whom such deputies or assistants shall serve, subject to the provisions of this act.

**Deputies and Assistants—Schedule of—Salaries Recommended—Common Council—Date for Making—Additional Help—When—Procedure.**

SEC. 7. On the first day of September, 1932, and at such times thereafter as is prescribed by law for the preparation and publication of budgets and tax levies, each officer named in section 1 of this act shall make out a schedule of the number of deputies and assistants necessary to conduct the business of his office, including deputies for the collection of delinquent taxes, and shall recommend the salaries to be paid to such deputies and assistants, which schedule shall



be subject to the approval by the county council, and subject to the provisions of this act. If more deputies or assistants are needed after such schedule is adopted, and any such officer shall make a showing of such necessity, at any time, he may be authorized by the county council to employ such needed help. No other deputy or assistant shall be appointed by such officer either with or without salaries.

**Salaries of Deputies and Assistants—Maximum—Exception.**

SEC. 8. No deputy, assistant, or employee of any officer named in section 1 of this act shall receive a salary to exceed two hundred dollars per month for the time actually employed, except the cashier of the county treasury who may receive a salary of not to exceed three thousand dollars per year, and one deputy treasurer, who may receive a salary of not to exceed thirty-six hundred dollars per year. All salaries of deputies, assistants and employees contemplated in this act shall be paid from the county treasury at the time and in the manner provided for the payment of their principals, as prescribed in section 1 of this act.

**County Treasurer—Penalties, Commissions Collected—Paid Into General Fund Semi-Annually—Special Assessment—Delinquency and Deficit Fund.**

SEC. 9. The county treasurer shall charge and collect the penalties and commissions, provided by law, upon all delinquent taxes and upon all delinquent improvement and special assessments collected by such treasurer, and all such penalties and commissions so charged, collected and received upon delinquent taxes shall be paid into the general fund of the county treasury, semi-annually, at the time the semi-annual settlement for collection of taxes is made; and all such penalties and commissions charged, collected and received upon delinquent improvement and special assessments shall be paid, as received and collected, into the special assessment delinquency and deficit fund.

**County Treasurer—Demand and Notice Fees Collected—Property of County.**

SEC. 10. All demand or notice fees now provided for by any law in the collection of delinquent taxes and delinquent improvement and special assessments that are made the

property of the treasurer of the county by such law or laws shall hereinafter belong to and be the property of the county and shall be paid into the county treasury, as provided by this act, except as otherwise herein provided.

### **Retention of Fees by Officers and Deputies Unlawful.**

SEC. 11. It shall be unlawful for any officer named in section 1 of this act, or for any deputy or employee of any such officer to retain any fees, interest, penalties, emoluments, costs, fines or forfeitures provided by law to be collected by such officer, except as otherwise herein provided.

### **Funds Deposited—Depository Laws.**

SEC. 12. Deposits shall be made of all funds of any character whatsoever coming into the custody of any official named in this act, and such funds shall be held subject to the provisions of the depository laws of this state, except as otherwise herein provided.

### **County Prisoners — Feeding — Allowances—Supervision— County Commissioners.**

SEC. 13. All allowances made for the feeding of county prisoners by the county sheriff shall be expended by such official under the direction of the county commissioners. There shall no profit accrue to such official as a result of such allowances, and the county sheriff shall appoint such deputies as shall be necessary for the feeding of prisoners at cost to the county.

### **Official Bonds—Surety Company.**

SEC. 14. Any official contemplated in this act who may be required under the law to give an official bond shall give such bond with a surety company authorized by law to transact business in the State of Indiana and the cost of the bond shall be paid by the county.

### **Act Construed.**

SEC. 15. This act shall not be construed as diverting any portion of fees, interest, penalties, costs, fines, or forfeitures from any public fund or trust fund, as now provided by law, but shall be construed as supplementary to such existing laws.

**Validity of Act.**

SEC. 16. If any provision, clause or section of this act shall be held void or unconstitutional, all other provisions and all other sections of this act which are not expressly held to be void or unconstitutional, shall remain in full force and effect.

**General and Specific Repeal.**

SEC. 17. All laws and parts of laws in conflict herewith are hereby repealed, and an act entitled "An act to provide for the fixing of salaries and paying the expenses of certain officers in counties having a population of three hundred thousand (300,000) or more according to the last preceding census of the United States, prescribing the manner of appointment and the method of fixing the compensation of deputies and assistants of such officers, the disposition of fees and depository interest, the premium on official bonds, the feeding of prisoners by the sheriff, when the same shall become effective and repealing all laws and parts of laws in conflict therewith," approved March 11, 1921, and all acts amendatory thereof are hereby expressly repealed.

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**CHAPTER 67.**

AN ACT to provide for fixing of compensations and expenses of certain public officers and their deputies and assistants in counties having a population of not less than one hundred thousand nor more than one hundred forty thousand, and having one or more cities each with a population of eighty-five thousand or more, according to the last preceding census of the United States, and in judicial circuits co-extensive with such counties, prescribing the manner of appointment of such deputies and assistants, the disposition of fees, interest, penalties, emoluments, costs, fines and forfeitures, and repealing all laws and parts of laws in conflict therewith.

[H. 661. Approved August 18, 1932.]

**Counties—Population 100,000 to 140,000—Cities Population 85,000—Salaries of Officers—Date of Payment.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That in counties having a population of not less than one hundred thousand nor more than one hundred forty thousand, and having one or more cities, each with a

population of eighty-five thousand or more, according to the last preceding census of the United States, and in judicial circuits co-extensive with such counties, the following named sums, each to be paid from the county treasury in twelve equal installments, on the last day of each month, shall be the salaries of the respective officers named herein:

(1). The clerk of the circuit court shall receive an annual salary of six thousand dollars.

(2). The county auditor shall receive an annual salary of six thousand dollars.

(3). The county recorder shall receive an annual salary of thirty-six hundred dollars.

(4). The county sheriff shall receive an annual salary of six thousand dollars.

(5). The county treasurer shall receive an annual salary of six thousand dollars.

(6). The county coroner shall receive an annual salary of two thousand five hundred dollars.

(7). The county surveyor shall receive an annual salary of three thousand dollars.

(8). The county assessor shall receive an annual salary of two thousand dollars.

**Salaries Fixed to Be Full Compensation—Fees, Commissions, Penalties, Costs Not Property of Officers—Treasurer—Duties as City Treasurer—No Extra Compensation.**

SEC. 2. The salaries provided for the officers named in section 1 of this act shall be in full for all services, and no other compensation, penalties, emoluments, interest, costs, expenses, fines, forfeitures, or fees of any nature whatsoever shall be retained by and be the property of any such officers, their deputies, assistants, or employees. Where it is provided by law that the county treasurer of any such county shall be ex-officio the city treasurer of any city in any such county which is a county seat and that such civil and/or school city shall pay a salary to the county treasurer for his services as the treasurer ex-officio of such civil or school city, such civil or school city shall pay an amount equal to the salary of such treasurer for acting as the treasurer of such civil city or school city, as provided by law, into the



treasury of such county, but the amount so paid shall not be the property of the county treasury [treasurer] but shall belong to and be the property of the county.

### **Deputies and Assistants—Appointment—Removal.**

SEC. 3. All deputies and assistants of each officer named in section 1 of this act shall be appointed and may be removed by the officer under whom such deputies or assistants shall serve, subject to the provisions of section 4 of this act.

### **Deputies and Assistants—Number—Salaries—Schedule—Filing With Commissioners—Date—Allowance or Disallowance by Commissioners—Salaries Fixed—Additional Deputies—When.**

SEC. 4. At the regular meeting of the county commissioners on the first Monday in September, 1932, and every year thereafter, each officer named in section 1 of this act shall make out and file with the county commissioners a written schedule of the number of deputies and assistants necessary to conduct the business of his office for the following calendar year, and in such schedule such officers shall recommend the salary or salaries to be paid to each of said deputies and assistants. The [board of] county commissioners, at its annual regular meeting, as above provided, shall allow or disallow such deputies and assistants and fix the salaries to be paid each of such deputies and assistants, and the decision of the county commissioners on such matter shall be final and conclusive on such officers, subject however to the provisions of section 5 of this act. If more deputies or assistants are needed after such schedule is adopted, any such officer makes a showing of such necessity, at any time, before a regular or special meeting of the county commissioners, such officer may be authorized by the county commissioners to employ such needed help. No other deputy or assistant shall be appointed by such officer either with or without salaries; *Provided*, That this act shall not be construed to take from the sheriff of the county the right to call to his aid the citizens of the county when necessary or to call persons to his aid in the execution of a warrant, as now provided by law.

**Salaries of Deputies and Assistants—Maximum—Exceptions.**

SEC. 5. No deputy, assistant or employee of any officer named in section 1 of this act shall receive a salary to exceed one hundred twenty-five dollars per month for time actually employed, except one chief deputy surveyor, one chief deputy auditor, one chief deputy clerk, one chief deputy sheriff and the cashier of the county treasurer, each of whom may receive a salary of not to exceed twenty-four hundred dollars per year. Not more than one deputy shall be allowed to the office of coroner. All salaries of deputies, assistants and employees contemplated in this act shall be paid from the county treasury at the time and in the manner provided for the payment of their principals by section 1 of this act.

**Sheriff—Feeding Prisoners—Allowance.**

SEC. 6. The sheriff of the county shall be allowed forty (40) cents per day for feeding each prisoner, to be paid by the county.

**Fees, Fines, Penalties—Emoluments of Office—Collection by Officers—Statements—Filing—Auditor—Payment Over to Treasurer—Receipts—Failure to Make Statement—Penalty.**

SEC. 7. Immediately upon the taking effect of this act, all fees, interest, penalties, emoluments, costs, fines, and forfeitures provided by law to be collected as the emoluments of the office by the respective officers named in section 1 of this act shall be collected by the proper officer as provided by law and each of said officers shall, quarterly, file on the first day of each calendar month a sworn report in writing with the county auditor of such counties showing specifically the amounts of all fees, interest, penalties, emoluments, costs, fines, and forfeitures collected by him during the preceding month, and he shall therewith pay over to the county treasurer of such county, who shall receive the same, the amount shown by such report, and take such county treasurer's receipt therefor, which shall be filed in the office of the county auditor of such county, and such funds so paid over to the county treasurer shall go into the general fund of the county unless otherwise provided by law. Any officer who

fails, refuses, or neglects to perform any of the duties provided for in this section shall be guilty of malfeasance in office and subject to removal from such office as now provided by law for malfeasance in office.

**County Treasurer—Delinquent Taxes and Assessments—Penalties—Interest—Collection—Payment Over—General Fund—Date—Special Assessment Delinquency and Deficit Fund—Commission.**

SEC. 8. Except as hereinafter otherwise provided, the county treasurer shall charge and collect the penalties and commissions, provided by law, upon all delinquent taxes and upon all delinquent improvement and special assessments collected by such treasurer. All such penalties and commissions so charged, collected and received upon delinquent taxes on real property shall be paid into the general fund of the county, semi-annually, at the time when the semi-annual settlement for collections of taxes is made; and all such penalties and commissions charged, collected and received upon delinquent improvement and special assessments shall be paid, as received and collected, into the special assessment delinquency and deficit fund. The county treasurer shall receive a commission of six (6) per cent for the collection of delinquent taxes on personal property which shall be paid to him at the time of settlement for the collection of taxes.

**Demand and Notice Fees Collected—Property of County.**

SEC. 9. All demand or notice fees now provided for by any law in the collection of delinquent improvement and special assessments and taxes that are made the property of the treasurer of the county by such law or laws shall hereinafter belong to and be the property of the county and shall be paid into the county treasury as provided by section 7 of this act.

**Retention and Division of Fees by Officers and Assistants—Penalty.**

SEC. 10. It shall be unlawful for any officer named in section 1 of this act or any deputy or employee of such officer to retain any fees, interest, penalties, emoluments, costs, fines or forfeitures provided by law to be collected by such

officer. It shall be unlawful for any deputy or assistant to divide such compensation with the officer by whom he is employed or with any other person in consideration of such employment, or for such officer or other person to accept any such division of compensation, and any violation of this provision shall, upon conviction, be punishable by a fine in any sum not to exceed one thousand dollars, to which may be added imprisonment for a period of not to exceed one year.

### **Act Construed.**

SEC. 11. This act is not to be construed as diverting any portion of fees, interest, penalties, costs, fines, or forfeitures from any public fund or trust fund as now provided by law, but is to be construed as supplementary to such existing laws.

### **Repeal.**

SEC. 12. All laws and parts of laws in conflict herewith are hereby repealed.

### **Validity of Act.**

SEC. 13. If any provision, clause or section of this act shall be held void or unconstitutional, all other provisions and all other sections of this act which are not expressly held to be void or unconstitutional, shall remain in full force and effect.

### **County Commissioners—Regular Meeting—Determination of Deputies and Assistants—Salaries—Decision Final.**

SEC. 14. The [board of] county commissioners of such county shall at its regular meeting on the first Tuesday following the first Monday of September, 1932, and at its regular meeting each year thereafter, or at any special meeting called for that purpose, determine the number of deputies and assistants necessary to conduct the business of each office contemplated in this act for the next calendar year. Such county commissioners shall consider the recommendations by the officer in charge of such office, and the salary recommended for such assistant and deputies; *Provided, however,* That the county commissioners shall not be bound by the number of deputies and assistants recommended and



the salary of each recommended and the decision of the county commissioners as to the number of deputies and assistants necessary to conduct the business of each office and the salary of each of such assistants and deputies shall be final and conclusive upon the officer requiring and requesting such deputies and assistants.

### **Salary Provision in Effect—When.**

SEC. 15. The salaries of the officers as provided in section 1 of this act shall apply and be in force immediately upon the taking effect of this act; *Provided, however,* That should the courts hold that any of the salaries of the said officers set out in section 1 of this act cannot be reduced during the term of the present incumbent, then and in that event, the salary of such officer, or officers, shall apply and be in force, immediately upon the expiration of the term of the present incumbent.

### **Terms of Officers to Which Applicable.**

SEC. 16. The provisions of this act shall not apply to the present county officials during their present term for which they have each been elected.

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## CHAPTER 68.

AN ACT to amend section 1 of an act entitled "An act to amend sections 1 and 2 of an act entitled 'An act to amend sections 1 and 6 of an act entitled "An act imposing a license fee on the use of gasoline in the State of Indiana, providing for the payment, collection and distribution thereof, prescribing certain exemptions therefrom and prescribing penalties for the violation thereof," approved March 9, 1923,' approved March 12, 1925, and declaring an emergency," approved March 7, 1929; and to amend sections 1, 2, 3, 4, 5 and 6 of an act entitled "An act to amend an act entitled 'An act imposing a license fee on the use of gasoline in the State of Indiana, providing for the payment, collection and distribution thereof, prescribing certain exemptions therefrom and prescribing penalties for the violation thereof,' approved March 9, 1923, by creating and adding thereto certain supplemental sections, providing for registration of and the issuance of licenses to dealers, providing for certain reports from certain dealers, providing for the imposition of a penalty on delinquent gasoline license fees and requiring certain transportation companies to submit reports of deliveries of gasoline in this state, and providing penalties for violation of certain

sections, and to amend section 1 of an act entitled 'An act to amend sections 2 and 4 of an act entitled "An act imposing a license fee on the use of gasoline in the State of Indiana, providing for the payment, collection and distribution thereof, prescribing certain exemptions therefrom and prescribing penalties for the violation thereof," approved March 9, 1923,' approved March 4, 1925," approved March 7, 1929; and to amend the title and sections 3, 7 and 8 of and by adding certain supplemental sections to an act entitled "An act imposing a license fee on the use of gasoline in the State of Indiana, providing for the payment, collection and distribution thereof, prescribing certain exemptions therefrom and prescribing penalties for the violation thereof," approved March 9, 1923; and to amend section 2 of an act entitled "An act to amend sections 2 and 4 of an act entitled 'An act imposing a license fee on the use of gasoline in the State of Indiana, providing for the payment, collection and distribution thereof, prescribing certain exemptions therefrom and prescribing penalties for the violation thereof,' approved March 9, 1923," approved March 4, 1925; and to amend section 1 of an act entitled "An act to amend section 5 of an act entitled 'An act imposing a license fee on the use of gasoline in the State of Indiana, providing for the payment, collection and distribution thereof, prescribing certain exemptions therefrom and prescribing penalties for the violation thereof,' approved March 9, 1923," approved March 9, 1931, and declaring an emergency.

[H. 730. Approved August 18, 1932.]

**Gasoline Tax—Rate—Payment by Purchaser—Dealer—  
Payment to Auditor—Public Money—Dealer Holds in  
Trust.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana,* That section 1 of the first above entitled act be amended to read as follows: Section 1. That section 1 of the above entitled act be amended to read as follows: Section 1. That section 1 of the above entitled act, being section 1 of chapter 182 of the acts of the seventy-third regular session of the general assembly of the State of Indiana, be and the same is hereby amended to read as follows: Section 1. That a license fee of four cents per gallon, or fraction of a gallon, is hereby imposed on the use of all motor vehicle fuel used in this state for any purpose whatsoever. The license fee hereby provided for, unless such fee shall have been previously paid, shall be collected by the dealer selling motor vehicle fuel to purchasers who purchase for purposes other than resale, and shall be paid by the purchaser to the dealer and by such dealer to the

auditor of state in the manner and within the time hereinafter specified. Any and all sums of money paid by the purchaser to the dealer, as motor vehicle fuel license fees, shall be and remain public money, the property of the State of Indiana, and shall be held in trust by such dealer for the sole use and benefit of the State of Indiana until paid to the auditor of state as hereinafter provided.

**Dealers — Records — Contents — Reports—Date—Form—  
Auditor—Payment of Fees Collected—Date—Excep-  
tion.**

SEC. 2. That section 6 of the second above entitled act be amended to read as follows: Sec. 6. That section 1 of the second above entitled act be amended to read as follows: Section 1. That section 2 of the above entitled act be amended to read as follows: Sec. 2. Except as hereinafter otherwise provided, each and every dealer who is now engaged, or who may hereafter engage, in his own name, or in the name of others, or in the name of his representatives or agents in this state, in selling motor vehicle fuel shall keep, regularly, true and correct records and books of account, showing in detail all transactions had by him as a dealer, including all purchases, receipts, losses through any cause, sales, distribution and use of motor vehicle fuel, gasoline, kerosene, naphtha, fuel oil, distillate and benzol, and all motor vehicle fuel license fees paid to him, and all motor vehicle fuel license fees remitted by him to the auditor of state, and the auditor of state may, from time to time, prescribe reasonable and uniform methods for the keeping of such records and books, and such dealer shall maintain and keep, for a period of three years, such records, books of account, invoices and other pertinent records and papers as may be required by the auditor of state for the reasonable administration of this act and shall, on or before the twenty-fifth day of each calendar month, render and transmit to the auditor of state a verified statement, on such forms as the auditor of state shall prepare, furnish and prescribe, of the total number of gallons of motor vehicle fuel sold, except such as was sold for the purpose of resale, during the preceding calendar month, and subject, by the provisions of this act, to a license fee, and shall, at the same time, pay to the auditor of state all of the moneys due or paid to him,

as motor vehicle fuel license fees, during such preceding calendar month, and the auditor of state shall issue and transmit to such dealer a receipt for the amount of the license fee so paid. Any dealer may, if he elects to do so, use as the measure of the license fee levied against him by this act, the gross quantity of motor vehicle fuel purchased, produced, refined, manufactured or compounded by such dealer, less a tare of three per cent to cover evaporation and unaccountable handling losses, in lieu of the quantity sold, distributed or used. Motor vehicle fuel, as defined in this act, stored contiguous to and in connection with refineries shall not be subject to the tax herein provided until it has been loaded into tank cars or other vehicles for distribution within this state.

**Auditor—Inspection of Records—Hearings—Witnesses—  
Certification to Court—When.**

SEC. 3. That section 3 of the third above entitled act be amended to read as follows: Sec. 3. The auditor of state, or any deputy, employee or agent authorized by him, is hereby authorized, at any time during business hours, to examine the books, records, papers, receipts, invoices, storage tanks and any other equipment of any dealer, purchaser or common carrier, pertaining to motor vehicle fuel received, sold, shipped or delivered, as the case may be, to verify the truth and accuracy of any statement, report or return, or to ascertain whether or not the license fees imposed by this act, or moneys collected as motor vehicle fuel license fees, have been paid, and further in the case of the dealer to determine the financial responsibility of said dealer for the payment of the license fees imposed by this act, or moneys paid to said dealer as motor vehicle fuel license fees, and the auditor of state shall have the power, in the enforcement of the provisions of this act, to hold hearings, to issue subpoenas and subpoenas duces tecum, to administer oaths to witnesses, to take the sworn testimony of any person and cause it to be transcribed into writing, and shall have the power to conduct such investigations as he may deem necessary; and if any dealer, purchaser or common carrier shall refuse access to said books, records, papers, receipts, invoices, storage tanks and any other equipment; and if any witness shall fail or refuse



to obey such subpoena or subpoena duces tecum, or fail or refuse to testify before said auditor of state, then said auditor of state shall certify the names and facts to any court of competent jurisdiction and said court shall enter such order against said dealer, or purchaser or common carrier or witness, in the premises as the enforcement of this act and justice shall require.

**Reports and Examinations—Information Disclosed—Confidential—Penalty for Violation.**

Any information obtained by the auditor of state as a result of the reports, investigations, examinations or verifications herein required to be made shall be confidential, except when required to be disclosed in a court of law, and any person who shall divulge any of such information shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine of not less than fifty dollars and not more than one thousand dollars for each offense, and shall forfeit the office or appointment held; *Provided, however,* That this provision shall not be construed to mean that such information or evidence is privileged when used by the state or any officer thereof in any proceeding for the collection of the tax, or in any prosecution for violation of any of the provisions of this act; and, *Provided further,* That both the amount assessed against and the amount paid by any dealer for motor vehicle fuel license fees shall be and remain records open to the inspection of the public.

**Dealer—Failure to Comply With Law—Penalty—Collection of Tax—Interest—Judgment—Attorney General—Injunction—Receiver—Tax Preferred Claim—When.**

SEC. 4. That section 2 of the fourth above entitled act be amended to read as follows: Sec. 2. That section 4 of the above entitled act be amended to read as follows: Sec. 4. Except as hereinafter otherwise provided, any dealer who shall fail, neglect or refuse to make the returns or statements and to pay over the license fees, as herein prescribed, or who shall refuse to keep true and correct records and books of account required by this act, or who shall refuse to permit the auditor of state to examine the books, records, papers, receipts, invoices, storage tanks and any other

equipment of such dealer, pertaining to the sale of motor vehicle fuel, the use of which is subject to a license fee by the provisions of this act, or who makes any incomplete, false, or fraudulent return hereunder, or who does, or attempts to do, anything whatsoever to avoid a full disclosure of the amount of motor vehicle fuel sold, or to avoid the payment of the whole or any part of the license fees collected, or paid to said dealer as motor vehicle fuel license fees, or any person who shall use any motor vehicle fuel knowing that the license fee thereon has not been paid, shall be deemed guilty of a misdemeanor, and, upon conviction thereof, shall be punished by a fine of not less than one hundred dollars and not more than one thousand dollars, or, in the case of an individual, shall undergo imprisonment at the Indiana state farm for a term of not to exceed six months, or both, in the discretion of the court; *Provided*, That any tourist or traveler coming into the state in a motor vehicle may bring into the state in such vehicle and for his own use not more than twenty gallons of motor vehicle fuel at one time and use the same without payment of such license fee thereon; and, *Provided, further*, That neither this act, nor any of its provisions, shall apply to foreign or interstate commerce. Hereafter when the property of any dealer shall be seized upon any mesne or final process of any court of this state, or when the business of any dealer shall be suspended by the action of creditors or put into the hands of any assignee, receiver or trustee, or when any such dealer shall have filed a petition in bankruptcy, then and in all such cases all license fees collected by such dealer under the provisions of this act and due and owing to the state, shall be considered and treated as preferred claims and the state shall be a preferred creditor and shall be paid in full. It shall be unlawful for any dealer to sell or offer for sale motor vehicle fuel, while in default of or delinquent in the payment of the whole or any part of such license fees, and in the event of the failure or refusal to pay such license fees and the whole thereof, after demand made therefor by the auditor of state, such delinquent license fees, together with a penalty of ten per cent of the amount of such delinquent license fees, shall be recovered by and in the name of the State of Indiana,

and the attorney-general of the State of Indiana is hereby authorized and directed to institute suit therefor in any court of competent jurisdiction against said dealer, or his surety or sureties, if any, or both. In the event such suit or attachment is instituted, upon application made by the attorney-general, the court may issue a writ of injunction, without requiring any bond, enjoining and restraining the defendant from selling or offering to sell any motor vehicle fuel subject to said license fee until any judgment and costs recovered in said suit or attachment has been paid, and the court shall, upon application thereof by the attorney-general, appoint a receiver of the property and business of the delinquent defendant, for the purpose of impounding the same as security for any judgment recovered, and said license fee shall constitute a first and prior lien against said property.

**Attachment—Property Subject—No Bonds—Garnishees—  
Auditor—Assessment—Evidence.**

Such motor vehicle fuel license fees shall also be collectible and enforceable by a writ of attachment brought by the attorney-general in the name of the State of Indiana against the lands, goods, chattels, credits and other personal property of the dealer, and for the purposes of this act, said dealer shall be deemed to be a non-resident of the State of Indiana, and such attachment shall be governed in all respects by the acts relating to attachments against non-residents, but no attachment bond shall be required of the State of Indiana, nor shall an indemnity bond be required or demanded by any sheriff or constable serving such writ of attachment, and no sheriff or constable shall be liable in damages on account of levying any attachment when acting under the direction of the attorney-general. The sheriff or constable shall also summon the persons named in said writ as garnishees, and all other persons within his county whom the attorney-general shall designate as having any property, effects, choses in action or credits in their possession or power, belonging to the defendant, or who are in any wise indebted to such defendant, the same as if their names had been inserted in such writ. The persons so summoned shall be considered as garnishees,

and the sheriff or constable shall state, in his return, the names of all persons so summoned, and the date of such service on each. All proceedings and hearings, civil or criminal, arising under this act shall have precedence over all other cases in any court where the same shall be brought, excepting criminal or other cases in which the public is a moving party. In any action or proceeding for the collection from the dealer of motor vehicle fuel license fees due from him or paid to him, as motor vehicle fuel license fees, or any penalties, or interest, or costs imposed in connection therewith, an assessment by the auditor of state made pursuant to this act of the amount of the license fees, or any penalties or interest or costs imposed in connection therewith due from said dealer to the State of Indiana shall constitute prima facie evidence of the claim of the state, and the burden of proof shall be upon the dealer to show that the assessment was incorrect and contrary to law.

SEC. 5. That section 1 of the fifth above entitled act be amended to read as follows: Section 1. That section 5 of the above entitled act be amended to read as follows: Sec. 5.

**Refund of Tax Paid—To What Persons—Requirements for Obtaining.**

(a) Any person who shall buy or use any motor vehicle fuel for the purpose of operating or propelling stationary gas engines, tractors used for agricultural purposes, motor boats, airplanes or aircraft, or who shall purchase or use any motor vehicle fuel for cleaning or dyeing or for any other commercial use except for propelling motor vehicles operated in whole or in part upon any of the public highways of the state, shall be reimbursed and repaid the amount of such license fee paid by him upon presenting to the auditor of state a statement, accompanied by the original invoices showing the payment of such purchases, including the motor vehicle fuel license fees due thereon, the truth of which statement shall be supported by the oath of said person and shall set forth the total amount of such motor vehicle fuel so purchased and used by such consumer, other than for propelling motor vehicles operated or intended to be operated in whole or in part upon any of



the public highways of this state, and the auditor of state shall, upon the presentation of such verified statement and such invoices, cause to be repaid, to such consumer, from the fund created by the license fees collected on the use of motor vehicle fuel as herein provided, the amount of the license fees paid by such consumer on motor vehicle fuel used for purposes other than propelling motor vehicles as hereinbefore provided.

**Airport Managers—Issuing Statements to Gasoline Purchasers—Contents.**

(b) Any person operating, managing or controlling any airport may with the approval of the auditor of state, issue invoices to persons to whom he sells motor vehicle fuel indicating on the face thereof that the person purchasing such motor vehicle fuel is not entitled to a refund thereon.

**Applications for Refunds—Date of Filing.**

(c) All applications for refunds or reimbursements as provided for in this section shall be filed with the auditor of state within ninety days after the date on which such motor vehicle fuel shall have been purchased, as shown by the invoice.

**Alteration of Dates or Quantity Sold—Refund—Forfeiture Fraud—Penalty.**

(d) Any person, firm or corporation who shall change or alter the date, or the name, or the number of gallons of gasoline, as such date, name or number of gallons appear on the original invoice issued to such person, firm or corporation, shall forfeit the right to a refund of any of the license fee paid by him, and, in addition thereto shall be deemed guilty of perjury and shall be punished accordingly. Any person, firm or corporation who shall make any false statement in connection with an application for the refund of any money or license fees, as herein provided, or who shall collect or cause to be repaid to him or to any person any such fees without being entitled to the same under the provisions of this section, shall be deemed guilty of a misdemeanor, and, upon conviction thereof, shall be punished by a fine of not less than twenty-five dollars nor more than one thousand dollars.

**Motor Vehicle Fuel Distributors—Prepayment of Tax By—  
Dealer Relieved—When.**

SEC. 6. That section 7 of the third above entitled act be amended to read as follows: Sec. 7. Any person, firm or corporation who is now engaged, or who may hereafter engage, in the business of selling or distributing motor vehicle fuel within this state exclusively for resale and not for sale to the user or ultimate consumer thereof, or selling or distributing motor vehicle fuel through agents or employees, and whether engaged in interstate or intrastate business, or both, may assume full liability for the rendering of the statements and the payment of the license fees, provided for in sections 1 and 2 of this act, on all motor vehicle fuel so sold or distributed by such person, firm or corporation within the state. It shall not be necessary for any dealer to render the statements or submit the returns or collect the license fees provided for in sections 1 and 2 of this act, if the license fees on the motor vehicle fuel so sold by such dealer have been previously paid and if such dealer has in his possession invoices showing that the person, firm or corporation from whom the motor vehicle fuel sold by such dealer was purchased has assumed full liability for the payment of the license fees thereon, as hereinbefore provided in this act.

**Definition of Terms.**

SEC. 7. That section 8 of the third above entitled act be amended to read as follows: Sec. 8. The following words, terms and phrases used in this act shall, for the purposes hereof, be defined as follows:

**“Motor Vehicle Fuel.”**

(a) “Motor vehicle fuel,” as used in this act, shall mean and include any inflammable liquid, by whatsoever name such liquid may be known or sold, which is used or usable in motor vehicles, either alone or when mixed or compounded, for the propulsion thereof upon the public highways, including (but the following enumeration shall be without prejudice to the generality of the foregoing definition) gasoline, kerosene, benzol and all kinds of naphthas.

**“Dealer.”**

(b) The term “dealer,” as used in this act, shall be construed to include any person, firm, corporation, association or partnership who imports, or causes to be imported, motor vehicle fuel for use, distribution, sale or delivery in, and after the same reaches the State of Indiana and has become mingled with the other property thereof; also any person, firm, corporation, association or partnership who produces, refines, manufactures or compounds motor vehicle fuel in the State of Indiana for use, distribution, sale or delivery in this state; and also any person, firm, corporation, association or partnership who sells or uses motor vehicle fuel in this state however and wherever such motor vehicle fuel may have been obtained. Any dealer who uses motor vehicle fuel from his own supply shall be deemed a purchaser of himself and shall pay the license fee on each gallon of motor vehicle fuel so used as he would have done had he purchased the motor vehicle fuel from some other dealer.

**“Person.”**

(c) The term “person,” as used in this act and unless the context clearly imports a different meaning, shall be construed to include individuals, firms, corporations, partnerships and associations.

**Dealer’s License—Auditor—Application.**

SEC. 8. That section 1 of the second above entitled act be amended to read as follows: Section 1. That the first above entitled act be amended by creating and adding thereto a supplemental section to be numbered section 11, to read as follows: Sec. 11. It shall be unlawful for any dealer to receive, use, sell or distribute any motor fuel or to engage in business within this state unless such dealer is the holder of an uncanceled license issued by the auditor of state to engage in such business. To procure such license every dealer shall file with the auditor of state an application upon oath and in such form as the auditor of state may prescribe, setting forth:

**Contents of Application.****Name.**

(a) The name under which the dealer will transact business within the State of Indiana;

**Location.**

(b) The location, with street number address, of its principal office or place of business within this state;

**Names and Addresses of Owners and Officers.**

(c) The name and complete residence address of the owner, or the names and addresses of the partners, if such dealer is a partnership, or the names and addresses of the principal officers, if such dealer is a corporation or association.

**Foreign Corporation—Requirements—Investigation by Auditor — Hearing — Notice—License Issued—Refused—Grounds for Refusal.**

And if such dealer is a corporation organized under the laws of another state, territory or country, it shall also file with such application a certified copy of the certificate or license issued by the secretary of state of Indiana showing that such corporation is authorized to transact business in the State of Indiana. Said applicant shall also promise in said application to comply with all the provisions of this act, and as amended, and any regulations adopted pursuant thereto. It shall be the duty of the auditor of state to investigate each application and in the event that any application for a license certificate to transact business as a dealer in the State of Indiana shall be filed by any person whose license shall at any time theretofore have been cancelled for cause by the auditor of state, or in case said auditor of state shall be of the opinion that such application is not filed in good faith, or that such application is filed by some person as a subterfuge for the real person in interest whose license shall theretofore have been cancelled for cause by said auditor of state, then and in any of said events the auditor of state, after hearing, of which the applicant shall have been given five days' notice in writing and in which said applicant shall have the right to appear in person or by council and present testimony, shall have and is hereby given the right and authority to refuse to issue to such person a license certificate to transact business as a dealer in the State of Indiana.



**License Fee—Motor Vehicle Fuel Fund.**

At the time of applying for such license every applicant shall pay to the auditor of state a dealer's license fee in the sum of one dollar, which fee shall be credited to the operating expense account of the motor vehicle fuel fund to be used in the enforcement of this act.

**Applicant—Bond—Principal Sum—Conditions.**

No license shall issue upon any application unless accompanied by a bond signed by the applicant, as principal obligor, with good and sufficient security to be approved by the auditor of state, payable to the State of Indiana, in the sum of ten thousand dollars, if the sales aggregate seven hundred and fifty thousand gallons per year or more, and five thousand dollars if the sales aggregate less than seven hundred and fifty thousand gallons per year, but all applicants who make application for the first time shall give bond in the sum of ten thousand dollars, conditioned upon the faithful compliance with and performance of all of the conditions, duties and requirements imposed upon said applicant, as a dealer, by this act, and amendments thereto, and regulations adopted pursuant thereto, and the payment to the State of Indiana of all moneys becoming due from said applicant under the provisions of this act, and amendments thereto, together with all interest, penalties and costs accruing thereon.

**Form of Bond.**

The said bond shall be substantially in the following form:  
 Know all men by these presents, that we.....  
 (name of applicant) of the.....(city, town) of  
 ....., in the county of.....,  
 in the State of Indiana, as principal, and.....  
 (name of surety) of the.....(city, town) of  
 ....., in the county of.....,  
 in the State of Indiana as surety, are held and firmly bound  
 unto the State of Indiana, in the penal sum of .....  
 thousand dollars lawful money of the United States, well  
 and truly to be paid unto the State of Indiana, for the pay-  
 ment of which we bind ourselves, our heirs, executors, ad-  
 ministrators, successors and assigns, jointly, severally and  
 firmly by these presents.

The condition of this obligation is such, that whereas the said principal has applied for, or has obtained, a license to engage in business in the State of Indiana as a distributor of motor vehicle fuel under the provisions of the motor vehicle fuel tax law, the provisions of which law and amendments thereto and regulations adopted pursuant thereto, are by reference, made a part thereof.

Now, therefore, if said principal shall faithfully comply with and perform all of the conditions, duties and requirements imposed upon said principal by said motor vehicle fuel tax law and amendments thereto, and regulations adopted pursuant thereto, shall well and truly pay to the State of Indiana all moneys becoming due from said principal to said state under the provisions of said motor vehicle fuel tax law and amendments thereto, together with all interest, penalties and costs accruing thereon, then this obligation shall be void; otherwise to remain in full force and effect. If the surety (sureties) herein shall so elect, this bond may be conditionally cancelled at any time by the surety (sureties) herein filing with the dealer and auditor of state a written notice of such conditional cancellation, by said surety (sureties) so filing said notice shall not be discharged from any liability already accrued or which may accrue under this bond before the expiration of sixty days after the said filing of said notice.

In witness whereof, we have duly executed the foregoing obligation this.....day of.....A. D. 19.....

.....  
Principal  
By.....  
.....  
.....  
Sureties

**Cancellation of Bond by Surety—Notice—Liability of Surety—Dealer—Failure to Give New Bond—Auditor—Cancellation of License.**

If the surety or sureties upon said bond shall so elect, said bond may be conditionally cancelled at any time by the filing by said surety or sureties with the dealer and the auditor of state, written notices of such conditional cancella-

tion, but said surety or sureties so filing said notice shall not be discharged from any liability already accrued or which may accrue under said bond before the expiration of sixty days after the said filing of said notice. Unless the dealer shall on or before the expiration of such sixty-day period file with the auditor of state a new bond for the sum, secured and conditioned as in the case of the approved original bond, the auditor of state shall cancel the license certificate of said dealer.

#### **New Bond Required—When—Notice—Auditor.**

If, at any time, the liability upon the bond thus filed by the applicant with the auditor of state shall be reduced or discharged, whether by judgment rendered thereon, or by payment by the surety made thereunder, or otherwise; or if at any time, the surety or sureties on said bond are not good and sufficient security upon said bond; then it shall be the duty of the auditor of state to require said applicant to file after five days' notice in writing a new bond for the sum, secured and conditioned as in the case of the approved original bond; failing which the auditor of state shall forthwith cancel the license certificate of said dealer.

#### **Additional Bonds—When—Duty of Auditor—Notice—Failure to File—Cancellation of License.**

It shall be the duty of the auditor of state, not less than once each calendar month, to determine whether or not the amount of the bond or bonds filed by the dealer are sufficient to secure the payment of the license fees, interest, penalties and costs for which said dealer is or may become liable. If, at any time, the amount of the bond or bonds on file is not sufficient to secure such payment, it shall be the duty of the auditor of state to require the applicant to file after five days' notice in writing, an additional bond or bonds, each for the sum, secured and conditioned as in the case of the original bond, so that the total amount of said bonds shall be sufficient as aforesaid, failing which, the auditor of state shall forthwith cancel the license certificate of said dealer.

**Dealer's License—Posting—Revocation of License—Notice  
—Grounds for—Validity of Bonds.**

All dealers shall post a copy of such dealer's license issued to them in a conspicuous place within their place or places of business. The auditor of state shall have authority to revoke any such license issued, upon three days' written notice to the dealer whose license is to be revoked, for failure to comply with any of the provisions of this act.

The validity of any bond shall not be affected by the revocation of any license, or by partial recovery upon the bond, or by the execution of any new bond.

**Dealer Selling Dealer—Election to Prepay Tax—Reports—  
Date.**

SEC. 9. That section 2 of the second above entitled act be amended to read as follows: Sec. 2. That the first above entitled act be amended by creating and adding thereto a supplemental section to be numbered section 12, to read as follows: Sec. 12. Every dealer who sells motor vehicle fuel to another dealer in Indiana, who elects to pay the license fee as provided in sections 1 and 2 of this act, shall report to the auditor of state on forms prescribed by him, the date of the sale and delivery of such motor vehicle fuel, the number of gallons sold and the point or points of delivery; if delivery is made by tank cars, the number and initials of the car, and, if by other means, the manner in which such delivery is made.

All reports provided for in this section shall be filed with the auditor of state on or before the twenty-fifth day of each calendar month, for sales made during the preceding calendar month.

**Motor Vehicle Fuel—Carriers of—Reports—Date—Auditor  
—Form of Reports—Contents of Reports.**

SEC. 10. That section 3 of the second above entitled act be amended to read as follows: Sec. 3. That the first above entitled act be amended by creating and adding thereto a supplemental section to be numbered section 13, to read as follows: Sec. 13. On or before the fifteenth day of each month, every resident agent or employee of



every railroad company, every street, suburban or inter-urban company, every pipe line company, every water transportation and every other common carrier and every person transporting motor vehicle fuel as defined by this act, to points within the State of Indiana, who has the custody of books and records showing the receipts of motor vehicle fuel delivered to a consignee in this state, whether for storage, use, sale or distribution, shall report all such deliveries of motor vehicle fuel to the auditor of state on forms prescribed by him. Such reports shall cover monthly periods and shall state the month for which the report is made; shall show the name of the consignor, the name and address of the person, firm or corporation to whom the deliveries of motor vehicle fuel have actually and in fact been made, the name and address of the originally named consignee if the motor vehicle fuel has been delivered to a person, firm or corporation other than the originally named consignee, the point of delivery, the date of delivery and the number and initials of each car, if shipped by rail, and the number of gallons of motor vehicle fuel delivered; if delivered by any other means or in any other manner, the quantity of each shipment and delivery in gallons, the date delivered, the name of the person, firm or corporation to whom delivered, the point of delivery, the name of the boat or barge, if delivered by water, and, if delivered by other means, the manner in which such delivery is made.

#### **License Fee—Payment—Penalty—Interest—Proviso.**

SEC. 11. That section 4 of the second above entitled act be amended to read as follows: Sec. 4. That the first above entitled act be amended by creating and adding thereto a supplemental section to be numbered section 14, to read as follows: Sec. 14. In case any license fee imposed herein is not paid when due a penalty of ten per cent thereof shall immediately accrue. If such license fee remains delinquent and unpaid for a period of one month from the date when due, then and in that event the auditor of state shall add an additional penalty of two per cent for each month or fraction of a month that such license fee remains delinquent and unpaid. The amount so added shall be collected and paid at the same time and in the same manner as such delinquent

license fee; *Provided*, That if said license fee be paid within three days after it becomes due, and it be established that such delay was due to accident or justifiable oversight, said penalty may be waived by the auditor of state; *Provided, further*, That any penalties so collected under the provisions of this section shall be paid into the motor vehicle fuel fund and distributed as motor vehicle fuel license fees are paid in and distributed; *Provided, further*, That the penalties provided in this section shall be in addition to the penalties and remedies provided in section 4 of this act and not in lieu thereof.

**Violation of Sections 11, 12, 13, 14 and 16—Misdemeanor—Fine—Amount.**

SEC. 12. That section 5 of the second above entitled act be amended to read as follows: Sec. 5. That the first above entitled act be amended by creating and adding thereto a supplemental section to be numbered section 15, to read as follows: Sec. 15. Any person, firm or corporation violating any of the provisions of sections 11, 12, 13 and 16 of this act, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not less than twenty-five dollars nor more than one thousand dollars.

**Delivery of Motor Vehicle Fuel to Dealer—Hours of Delivery—Violation—Penalty—Emergencies—Permit by Auditor.**

SEC. 13. That the third above entitled act be amended by creating and adding thereto a supplemental section to be numbered section 16 to read as follows: Sec. 16. It shall be unlawful for any dealer to receive or have delivered into any storage tanks or any equipment of the said dealer any motor vehicle fuel, or gasoline, or kerosene, or naphtha, or fuel oil, or benzol or distillate, between the hours of nine o'clock in the evening and five o'clock in the morning; and the receipt by or delivery to said dealer of any such motor vehicle fuel or gasoline, or kerosene, or naphtha, or fuel oil, or benzol or distillate during the said hours shall be prima facie evidence of a violation of the provisions of this act and shall be punished as herein provided; *Provided, however*,

That in case of emergency the auditor of state may in his sound discretion, issue a written permit to any dealer to receive or have delivered into his storage tanks or other equipment within said hours and dates as said auditor of state shall specify in said permit, a specific quantity and kind of such liquids; *Provided, however,* That such permit shall not be issued unless the said dealer shall have made written request for such permit and stated therein, under oath, the nature of the emergency[,] the quantity and kind of liquids involved, and the hours and dates within which said dealer desires to receive or have such liquids delivered into his tanks or equipment.

**Dealer—Adding Tax to Price of Gas—Placards Posted—  
Violation—Penalty.**

SEC. 14. That the third above entitled act be amended by creating and adding thereto a supplemental section to be numbered section 17 to read as follows: Sec. 17. Any person selling motor vehicle fuel in this state may add the amount of the tax to the price of the motor vehicle fuel sold by him, and shall keep posted in a conspicuous place, most accessible to the public, at his place of business, a placard showing the total sale price per gallon, including motor vehicle fuel license fee, of all grades of motor vehicle fuel sold, said placard to have printed thereon the words "state motor vehicle fuel license fee included," and shall also have said words printed on all price display signs, sales or delivery slips, bills and statements which advertise or indicate the price of motor vehicle fuel. Any person violating the provisions of this section shall be guilty of a misdemeanor and shall, upon conviction thereof, be fined not less than twenty-five dollars nor more than one thousand dollars.

**Failure to File Reports—Auditor Filing—Demand—Collection—Burden of Proof.**

SEC. 15. That the third above entitled act be amended by creating and adding thereto a supplemental section to be numbered section 18 to read as follows: Sec. 18. Whenever any dealer shall neglect or refuse to make and file any statement or report for any calendar month as required by this



act or shall file an incorrect or fraudulent report, the auditor of state shall make and file such statement or report for said dealer, based upon any information obtainable in his office or elsewhere, and the auditor of state shall determine the amount of license fees, penalties, interest and costs due thereon from said dealer to the State of Indiana and send written demand for payment to the dealer by registered mail. If such amount is not paid within five days from the date of the mailing of said demand, the auditor of state shall proceed to collect such license fees, penalties, interest and costs in the manner herein provided and revoke the license of said dealer. Such statement and assessment shall constitute prima facie evidence of the claim of the state, and the burden of proof shall be upon the dealer to show that the statement and assessment were incorrect and contrary to law.

**Failure to Pay Over Tax Collected—Embezzlement—Penalty.**

SEC. 16. That the third above entitled act be amended by creating and adding thereto a supplemental section to be numbered section 19 to read as follows: Sec. 19. If any dealer shall fail or refuse to pay over to the state auditor any sum of money paid to him, as motor vehicle fuel license fees, at the time or times required by this act, he shall be guilty of embezzlement of public money, the property of the State of Indiana, and on conviction shall be imprisoned in the state prison for not less than one year nor more than five years, or fined not less than one hundred dollars nor more than one thousand dollars, or both, and disfranchised and rendered incapable of holding any office of trust or profit for any determinate period.

**False Oaths—Perjury—Penalty.**

SEC. 17. That the third above entitled act be amended by creating and adding thereto a supplemental section to be numbered section 20 to read as follows: Sec. 20. Any person who makes an oath before the auditor of state, required to be made under the provisions of this act, or who makes and files any affidavit, or verified statement or return, required to be made and filed under the provisions of this act, and who shall upon such oath, or affidavit, or verified state-



ment or return, swear or affirm willfully, corruptly and falsely touching a matter material to the subject matter of such oath, or affidavit or verified statement or return, shall be deemed guilty of perjury and on conviction thereof shall be imprisoned in the state prison not less than two years nor more than ten years, fined not less than fifty dollars nor more than one thousand dollars and disfranchised and rendered incapable of holding any office of trust or profit for any determinate period.

### **Act Construed.**

SEC. 18. That the third above entitled act be amended by creating and adding thereto a supplemental section to be numbered section 21 to read as follows: Sec. 21. It is expressly provided that all of the remedies and prosecutions of the state provided in this act shall be cumulative, and that no action taken by the state, whether civil or criminal, shall be or be construed to be an election on the part of the state or any of its officers to pursue any remedy or prosecution provided hereunder to the exclusion of any other remedy or prosecution for which provision is made in this act.

### **Informers—Commission to—Payment—Authorization—Auditor.**

SEC. 19. That the third above entitled act be amended by creating and adding thereto a supplemental section to be numbered section 22 to read as follows: Sec. 22. The auditor of state is authorized to pay out of any moneys appropriated from the motor vehicle fuel fund for the purpose, to any person, other than a state officer or employee, who brings to the attention of the auditor of state any dealer who has failed to file the statements or reports required, and has failed to pay the tax imposed by this act, such sums as may in the discretion of the auditor of state be deemed proper, not exceeding however, ten per cent of the amount of the tax, penalty and interest ultimately collected from such dealer as a result thereof.

### **Validity of Act.**

SEC. 20. That the third above entitled act be amended by creating and adding thereto a supplemental section to be numbered section 23 to read as follows: Sec. 23. The pro-

visions of this act are severable and if any section, clause or phrase thereof, is, for any reason, held to be unconstitutional or invalid, the decisions of the court shall not affect the validity of the remaining portions of this act.

### **Citation of Act—Name.**

SEC. 21. That the third above entitled act be amended by creating and adding thereto a supplemental section to be numbered section 24 to read as follows: Sec. 24. This act may be cited as the "Motor Vehicle Fuel Tax Law."

### **Matters Unaffected by Repeal.**

SEC. 22. That the third above entitled act be amended by creating and adding thereto a supplemental section to be numbered section 25 to read as follows: Sec. 25. The repeal or amendment of any section or part thereof of this act shall not have the effect to release or relinquish any penalty, forfeiture or liability incurred under such section or any part thereof, and such section or part thereof shall be treated as remaining in force for the purpose of instituting or sustaining any proper action or prosecution for the enforcement of any such penalty, forfeiture or liability; *and, Provided, further,* That any and all matters, orders, hearings and proceedings pending before the auditor of state or before any court under the provisions of such section or part thereof shall be deemed to be continued with the same effect as though such section or part thereof was not hereby amended or repealed.

### **Title Amended.**

SEC. 23. That the title of the third above entitled act be amended to read as follows: An act imposing a license fee on the use of motor vehicle fuel in the State of Indiana, providing for the payment, collection and distribution thereof, prescribing certain exemptions therefrom, providing for the licensing and bonding of dealers and prescribing penalties for the violation thereof.

### **Emergency.**

SEC. 24. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage.

## CHAPTER 69.

AN ACT to repeal sections 4, 5 and 6 of an act entitled "An act concerning lynching, providing for the removal and re-instatement of county sheriffs having custody of persons lynched, authorizing the maintenance of actions for damages sustained as the result thereof, and prescribing penalties for inflicting damage or injury on others in certain cases without authority of law," approved March 7, 1931, and declaring an emergency.

[H. 762. Approved August 18, 1932.]

**Act Concerning Lynching—Repeal.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That sections 4, 5, and 6 of "An act concerning lynching, providing for the removal and reinstatement of county sheriffs having the custody of persons lynched, authorizing the maintenance of actions for damages sustained as the result thereof, and prescribing penalties for inflicting damage or injury on others in certain cases without authority of law," approved March 7, 1931, be and are hereby repealed.

**Emergency.**

SEC. 2. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage.

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CHAPTER 70.

AN ACT concerning the salaries, wages and compensation of public officers and employees.

[H. 748. Approved August 18, 1932.]

**Officers of State, Counties and Cities—Salaries—Lawful.**

SECTION 1. *Be it enacted by the general assembly of the State of Indiana*, That on and after the first day of the next ensuing fiscal year of the state or of any municipal corporation thereof, the salary of all officers of the State of Indiana and of the several municipal subdivisions thereof, including the officers of each county, township, city, town, school city, school town, school township and of each taxing unit or district in the State of Indiana, shall be paid in accordance with the schedule of compensation for such officers as pro-

vided in section 2 of this act; and the payment to, or acceptance by, any such officer of any compensation, or salary, in excess of such salary fixed or to be fixed as in this act provided, shall be and is hereby declared to be unlawful.

### **Salaries—How Determined.**

SEC. 2. The salary of each such officer shall be an amount equivalent to a certain percentage of the salary of such officer on the first day of January, 1932, as fixed by the statutes of the State of Indiana, or otherwise, such percentage to be determined, in the following manner:

#### **Salary Basis.**

(a) The salary of any such officer as fixed by law or otherwise on January 1, 1932, shall be referred to herein as "salary basis."

#### **New Salary.**

(b) The salary fixed and provided by this act shall be referred to as "new salary."

#### **Computation—Purpose.**

(c) The purpose of the mathematical computation herein provided shall be first, to determine the percentage or factor to be used, and second to determine and fix the new salary.

#### **Method of Computation.**

(d) The manner of computing salaries shall be to divide the "salary basis" by one hundred.

Then multiply the quotient by twenty-five ten thousandths; then

Subtract the product from ninety-nine hundredths; then

Multiply the salary basis by the difference thus obtained.

#### **Result—Salary Fixed.**

The result shall be the salary for such officer, and the same is hereby fixed by this act as such.



**Formula.**

(Illustration of computation of salary as above provided, taking a salary basis of \$7,500 as an example:

$$\$7500 \div 100 = 75$$

$$.0025 \times 75 = .1875$$

$$.99 - .1875 = .8025$$

$$\$7500 \times .8025 = \$6018.75 \text{ salary}$$

**Proviso—Salary of \$1,200 or Less.**

*Provided, however,* That on any salary basis of twelve hundred dollars or less, the percentage to be used in determining the salary for any such officer shall not be less than one hundred; *and Provided, further,* That in no event shall the percentage to be used in determining a salary be less than seventy-four.

**Municipal Subdivisions—Salaries—Maximum—Lowering.**

SEC. 3. (a) Any salary of any officer of any municipal sub-division or taxing unit of this state, as fixed by this act, shall be construed to be the maximum amount which any such officer shall receive as compensation for services rendered to such sub-division or taxing unit, but nothing contained in this act shall be so construed as to prohibit any board, council, commission, officer or other legally constituted authority having the power to fix salaries, to fix the salary of any officer subject to the jurisdiction of such legally constituted authority, at a lesser amount than is prescribed in this act.

**Act Construed.**

(b) This act shall be construed in such manner as to determine and fix the minimum salary for each officer or person who shall hold any office or employment in the State of Indiana and/or who is paid for his or her services out of public funds; except only to such as it is hereinafter declared this act shall not apply.

**Taking Office After January 1, 1932—Salary Basis.**

(c) If any officer shall have been elected, appointed or employed after January 1, 1932, the salary or compensation for such officer, or the office, or employment he shall have

been elected, appointed or employed to fill, on January 1, 1932, as fixed by statute or otherwise shall be the basis of computing the salary for such officer as fixed by this act; otherwise the salary fixed by lawful authority at the time of election, appointment or employment shall be the basis of such computation and new salary.

**Salary With Periodical Increments — Act Applicable — When.**

(d) Nothing contained in this act shall be construed to apply to the salary of any officer who is employed on the condition that the salary paid to such officer over a period of time is to be increased by periodical increments to such salary until a maximum salary is reached and paid, but if the increase of the salary of such officer brings the salary within any salary prescribed in this act, such officer shall be entitled to receive the salary to which he would otherwise have been entitled, less the percentage of reduction prescribed in this act.

**Municipal Corporations—Appropriations for Salaries—Maximum.**

SEC. 4. All appropriations made for the payment of salaries in any municipal corporation of this state, during the fiscal year of such municipal corporation beginning next subsequent to the passage of this act, and each year thereafter, shall in no case exceed, in the aggregate, ninety per cent of the appropriations made and expended for salaries in such municipal corporation during the year 1931.

**Officers and Terms of Office Excepted—Governor—Judges of Supreme and Appellate Courts.**

SEC. 5. (a) The provisions of this act shall not apply to the salary of the governor of the State of Indiana or the salary of any judge of the supreme or appellate court during the term of any supreme or appellate judge who is in office at the time of the passage of this act, or during the term of any supreme or appellate judge who is elected or appointed hereafter and whose term expires on or before January 1, 1939, but shall apply to the salary of any judge of the supreme or appellate court who is in office or whose

term begins on January 1, 1939, or subsequent thereto. The salary of any judge of any circuit, superior, criminal, probate, juvenile or municipal court during the term of any judge who is in office at the time of the passage of this act, but shall apply to the salary of any circuit, superior, criminal, probate, juvenile or municipal judge hereafter elected or appointed.

**Officers of Indiana and Purdue Universities—State Teachers College and Ball State Teachers College.**

(b) The provisions of this act shall not apply to officers of Indiana university, Purdue university, the state teachers college at Terre Haute or the Ball state teachers college at Muncie or any benevolent, charitable or penal institution maintained by the state.

**Salaries Reduced Prior to Effective Date of Act—Application of Act—"Fiscal Year" Defined.**

(c) The provisions of this act shall not be construed to apply to any officer whose salary, as such salary was being paid on December 31, 1930, shall have been reduced, at or prior to the time of the taking effect of this act, in any amount at least equal to the percentage by which such salary would otherwise have been reduced under the provisions of this act. The term "next ensuing fiscal year," as used in section 1 of this act shall be construed to mean any fiscal year beginning next subsequent to July 1, 1932.

**"Salary" Defined.**

SEC. 6. (a) The term "salary" as used in this act shall be construed to mean and include salaries, wages and compensation, paid to any person for the performance of personal services, which is paid from public funds and whether such salary, wage, compensation and fees be fixed by law or by an officer, board, commission or other public body authorized by law to fix salaries. Allowances for expenses, and compensations in lieu of expenses, authorized by statute to be paid any official or employee, shall not be considered in determining the compensation on which the percentage provided in section 2 shall apply.

### **Computing Rate of Salary When Paid by Day—By Week—By Month.**

(b) The rate of salary or compensation paid and received when paid by the day shall be estimated as of a year consisting of three hundred working days; when paid and received by the week as of a year consisting of fifty-two weeks; and when paid by the month, as of a year consisting of twelve months; and when for any period less or more than one year shall in like manner be estimated on the basis of annual income.

#### **Illustration.**

And the following, taking a salary basis of \$10.00 per day as an example:

$$\$10.00 \times 300 = \$3,000.00 \text{ per year}$$

$$\$3000 \div 100 = \$30.00$$

$$.0025 \times 30 = .075$$

$$.99 - .075 = .915$$

$$\$3000 \times .915 = \$2745.00$$

$$\$2745 \div 300 = \$9.15$$

#### **“Officer” Defined.**

(c) The term “officer” as used in this act, shall be construed to mean and include any officer or employee, in whatsoever capacity employed, who is paid for his services out of public funds.

#### **Purport of Act.**

SEC. 7. It is hereby declared to be the intention of the legislature to recognize, adopt and appropriate, as a basis of fixing salaries and compensation by this act, where such basis is necessary, such provisions of the statutes of the State of Indiana now in force in this state, relating to the salaries, fees and compensation of public officers, as grade the compensation of such officers in proportion to population and the necessary services required, together with the salaries, fees and compensation in such laws provided and in force on January 1, 1932; and upon such basis, and taking into consideration the change in general economic conditions which has developed since such other fee and salary laws were passed, to compute and fix a schedule of salaries



and compensation for such officers, by applying a reasonable, uniform and graduated reduction from the amounts of the several salaries so fixed by such salary laws of the State of Indiana in force on said date.

### **Act Construed—Supplementary—Exception.**

SEC. 8. This act is intended to be supplementary to the existing law of the State of Indiana concerning fees, salaries and compensation of public officers, employees, and all persons rendering personal service to the State of Indiana and/or to any of the municipal subdivisions thereof, except only as to such part or parts of any such law or laws which are in conflict with or repugnant to the provisions of this act.

### **Treasurer—Auditor—Minimum Reduction.**

SEC. 9. If by the method of determining salaries as prescribed in this act the salary of either the treasurer of state, the auditor of state or the secretary of state will be reduced to an amount which is less than six thousand dollars per annum, then and in that event, the annual salary of each such official shall be six thousand dollars per year.

### **Expiration Date of Act—Laws Suspended.**

SEC. 10. This act shall expire by limitation on the first day of January, 1934, and upon the expiration of this act, all laws and parts of laws which may be in any way affected by this act shall be in as full force and effect as they would have been if this act had not been passed.

### **Validity of Act.**

SEC. 11. If any clause, provision, or part or section of this act shall for any reason be declared by a court of competent jurisdiction to be invalid, in any particular or as to any salary, the remaining sections, provisions, parts or clauses shall not be construed to be affected thereby, but the same shall be given full force and effect, if susceptible thereof, to the same extent and in the same manner as though the invalid provisions had not been a part of this act when passed.

### **Employment Limited to One Member of Family.**

SEC. 12. It shall be unlawful for any department or institution of the state government to employ any two or more persons who are members of the same family and who are domiciled in the same home.

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### **CHAPTER 71.**

A JOINT RESOLUTION ratifying a proposed amendment to the Constitution of the United States of America fixing the time of the commencement of the terms of the President and Vice-President and the members of the Congress of the United States.

[S. J. R. 7. Filed August 16, 1932.]

### **Recital—Federal Constitution—Resolution by Congress—Amendment.**

WHEREAS, The senate and house of representatives of the United States of America in congress assembled, by a constitutional majority of two-thirds thereof, proposed the following amendment to the Constitution of the United States of America, to become valid as a part of the Constitution of the United States of America, when ratified by the legislatures of the several states, as provided in the Constitution, which proposed amendment is in the following words and figures:

“Joint Resolution proposing an amendment to the Constitution of the United States.

“Resolved by the Senate and House of Representatives of the United States of America in Congress assembled (two-thirds of each house concurring therein), That the following amendment to the Constitution be, and hereby is, proposed to the states, to become valid as a part of said Constitution when ratified by the legislatures of the several states as provided in the Constitution:

### **ARTICLE.**

### **Recital—Beginning of Terms of Office.**

SECTION 1. The terms of the President and Vice-President shall end at noon on the 20th day of January, and the terms of Senators and Representatives at noon on the 3d day of January of the years in which such terms would

have ended if this article had not been ratified; and the terms of their successors shall then begin

**Congress—Date of Assembly.**

SEC. 2. The Congress shall assemble at least once in every year, and such meeting shall begin at noon on the third day of January, unless they shall by law appoint a different day.

**Vice-President—When to Act as President—Other Officer Acting as President—When—Law.**

SEC. 3. If, at the time fixed for the beginning of the term of the President, the President-elect shall have died, the Vice-President-elect shall become President. If a President shall not have been chosen before the time fixed for the beginning of his term, or if the President-elect shall have failed to qualify, then the Vice-President-elect shall act as President until a President shall have qualified and the Congress may by law provide for the case wherein neither a President-elect nor a Vice-President-elect shall have qualified, declaring who shall then act as President, or the manner in which one who is to act shall be selected, and such person shall act accordingly until a President or Vice-President shall have qualified.

**President—Choice of by House of Representatives—When—In Case of Death of Eligible Person.**

SEC. 4. The Congress may by law provide for the case of the death of any of the persons from whom the House of Representatives may choose a President whenever the right of choice shall have devolved upon them, and for the case of the death of any of the persons from whom the Senate may choose a Vice-President whenever the right of choice shall have devolved upon them.

**October 15, Effective Date.**

SEC. 5. Sections 1 and 2 shall take effect on the 15th day of October following the ratification of this article.

**Ratification by States.**

SEC. 6. This article shall be inoperative unless it shall have been ratified as an amendment to the Constitution by

the legislatures of three-fourths of the several states within seven years from the date of its submission; therefore

**Resolution—Amendment Ratified.**

SECTION 1. *Be it resolved by the general assembly of the State of Indiana*, That the proposed amendment to the constitution of the United States of America, as hereinbefore recited in the preamble of this resolution, be and the same is hereby ratified by the general assembly of the State of Indiana.

**Governor—Certified Copy—Transmission.**

SEC. 2. That the governor is hereby directed to transmit a certified copy of this resolution, together with a certified copy of the proceedings, as shown by the journals of the two houses of the general assembly, by virtue of which this amendment was ratified, to the secretary of state of the United States and to the presiding officer of the United States senate and to the speaker of the House of Representatives of the United States.

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CHAPTER 72.

A CONCURRENT RESOLUTION declaring the name of the bridge across the Ohio River at Evansville to be the "Evansville and Henderson bridge dedicated to the memory of John James Audubon."

[H. C. R. 18. Filed August 17, 1932.]

**Recital—Ohio River Bridge at Evansville—John James Audubon.**

WHEREAS, The State of Kentucky through its legislature has resolved that the new highway bridge crossing the Ohio River between Evansville, Indiana, and Henderson, Kentucky, should be named in memory of John James Audubon, world-famed ornithologist; and

**Recital—Appropriateness.**

WHEREAS, This action is especially appropriate and fitting because the region on both sides of the Ohio River surrounding the site of the new bridge was the scene of Audubon's principal work, from which he gained his great-



est fame, and includes ground which he once owned, and which he roamed in his study of the bird life of that section and in quest of rare specimens during the years of 1810 to 1820; and

**Recital—Suggestion—Federal Bird Sanctuary.**

WHEREAS, It has been suggested that in due course the lowlands on each side of the river be established as a federal bird sanctuary as a further memorial to Audubon, since this was a region in which he worked, and since the land is admirably suited for this purpose; and

**Recital—Indiana and Kentucky—Failure to Suitably Recognize Obligation to Memory.**

WHEREAS, Indiana and Kentucky have not before suitably recognized their obligation to the memory of this great man although the Federal Government has commemorated his deeds by naming the snow-capped peaks in Boulder County, Colorado, Mt. Audubon; the City of New Orleans has named its largest park, Audubon Park; a beautiful monument has been erected in Trinity Church, New York, and a bust of his likeness was one of the first to be placed in the Hall of Fame; and

**Recital—Dedication of Bridge to Memory of John James Audubon—Resolution—Name of Bridge.**

WHEREAS, It will be to the great advantage of these states, the immediate surrounding community at this point, and the bridge project itself, to dedicate this bridge to the memory of John James Audubon; therefore

*Be it Resolved by the House of Representatives of the general assembly of the State of Indiana, the Senate concurring,* That the general assembly of the State of Indiana, hereby declares the new highway bridge crossing the Ohio River between Evansville, Indiana, and Henderson, Kentucky, shall be known as the "Evansville and Henderson Bridge Dedicated to the Memory of John James Audubon," and directs that officials and employees of the state shall take whatever steps are necessary to establish such name for said bridge.

CHAPTER 73.

A CONCURRENT RESOLUTION authorizing the payment of the expenses incurred in preparing, printing and distributing the laws and printing the house and senate journals of the special session of the seventy-seventh general assembly out of the funds appropriated for legislative expenses.

[H. C. R. 21. Filed August 17, 1932.]

**Expenses of Printing, Publication and Distribution of Acts  
— Secretary of State — Auditor — Warrants — Special  
Session Expense Appropriation to Cover.**

SECTION 1. *Be it Resolved by the House of Representatives of the general assembly of the State of Indiana, the Senate concurring*, That the auditor of state is hereby authorized and directed to issue his warrants upon the treasurer of state for the payment of all expenses which may be incurred by the secretary of state in the preparation, printing and distribution of the laws and for the payment of all expenses which may be incurred by the board of public printing in the printing of the house and senate journals of the special session of the seventy-seventh general assembly. The payment of such expenses shall be made from the appropriation made for the payment of the expenses of the special session of the seventy-seventh general assembly by chapter 1 of the acts of such special session and the vouchers for the expenses so authorized shall be signed by the president of the senate and the speaker of the house of representatives.

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CHAPTER 74.

A CONCURRENT RESOLUTION providing for the appointment of a committee of the two houses of the general assembly to investigate the question of installing amplifiers in the chambers of the senate and house of representatives.

[H. C. R. 22. Filed August 17, 1932.]

**House and Senate Chambers—Acoustics—Amplifiers—Investigating Committee Appointment.**

SECTION 1. *Be it Resolved by the House of Representatives of the General Assembly of the State of Indiana, the Senate concurring*, That a committee is hereby created

which shall consist of two members of the house of representatives, who shall be appointed by the speaker of the house, and two members of the senate, who shall be appointed by the president of the senate, whose duty it shall be to investigate the advisability of installing amplifiers in the chamber of the house of representatives and the senate. Such investigation shall include data relative to the cost of amplifiers, their usability when installed, the suitability of the house and senate chambers for the installation of amplifiers and any other matters calculated to improve the acoustic properties of the house and senate chambers. If the committee shall decide in favor of the installation of amplifiers, or other means of correcting the acoustics of the two houses, they shall so report to the governor at their earliest opportunity. The governor is hereby authorized to defray the expenses of such sound correction from his contingent fund. In the event the governor does not concur in the report of the committee, then the said committee shall report back their recommendations to each house of the regular session of the general assembly of 1933.

## CERTIFICATE

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STATE OF INDIANA,

OFFICE OF THE SECRETARY OF STATE, SS:

I, Frank Mayr Jr., secretary of state of the State of Indiana, do hereby certify that I have compared the foregoing printed acts and resolutions with the enrolled acts and resolutions from which they were taken, now on file in my office, and have found them correctly printed. Words included in brackets [thus] do not appear in the enrolled acts, but were by me inserted in the printed copies thereof to aid in interpreting the meaning.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of the State of Indiana, at the city of Indianapolis, this seventh day of September, 1932.

FRANK MAYR JR.,  
Secretary of State.

[Seal.]



## RECORD OF BALANCES, RECEIPTS AND DISBURSEMENTS, AUDITOR OF STATE OF INDIANA

For the Fiscal Year Ending September 30, 1930

FUNDS	Balance Oct. 1, 1929	Receipts Oct. 1, 1929 Sept. 30, 1930	Total Amount Available	Disbursements Oct. 1, 1929 Sept. 30, 1930	Balance Sept. 30, 1930
General Fund.....	\$6,209,771.13	\$43,126,133.50	\$49,335,904.63	\$45,012,696.87	\$4,323,207.76
Rotary Funds.....	673,566.84	1,182,916.58	1,856,483.42	1,401,647.51	454,835.91
Unclaimed Estates.....	85,859.96	28,312.73	114,172.69	1,585.80	112,586.89
Swamp Land.....	18,647.42	1,748.41	20,395.83	103.72	20,292.11
Common School Principal.....	949.38	743.38	1,692.76	.....	1,692.76
School Revenue Tuition.....	624,719.26	4,727,459.82	5,352,179.08	4,243,468.25	1,108,710.83
Permanent Endowment Interest.....	.....	46,501.72	46,501.72	46,501.72	.....
Board of Agriculture.....	.....	126,849.36	126,849.36	126,849.36	.....
Dunes Park.....	4,181.42	103,202.40	107,383.82	104,487.37	2,896.45
State Forestry.....	20,852.12	87,928.80	108,780.92	95,699.62	13,081.30
State Teachers' Retirement.....	164,850.48	2,260,631.26	2,425,481.74	2,215,480.19	210,001.55
World War Memorial.....	169,342.76	310,857.90	480,200.66	314,426.82	165,773.84
Fire Marshal.....	98,698.57	82,117.35	180,815.92	87,086.58	93,729.34
George Rogers Clark Memorial.....	96,807.04	102,369.61	199,176.65	82,602.88	116,573.77
Eradication of Corn Borer.....	.....	493.07	493.07	493.07	.....
Educational Improvement Tax.....	.....	1,012,960.02	1,012,960.02	1,008,631.08	4,328.94
Architects Board.....	.....	9,150.25	9,150.25	6,302.82	2,847.43
Library Building.....	.....	128,524.70	128,524.70	74.96	128,449.74
Purdue Trust Fund.....	340,000.00	.....	340,000.00	.....	340,000.00
Total.....	\$8,508,246.38	\$53,338,900.86	\$61,847,147.24	\$54,748,138.62	\$7,099,008.62

RECORD OF BALANCES, RECEIPTS AND DISBURSEMENTS, AUDITOR OF STATE OF INDIANA  
For the Fiscal Year Ending September 30, 1931

FUNDS	Balance Oct. 1, 1930	Receipts Oct. 1, 1930 Sept. 30, 1931	Total Amount Available	Disbursements Oct. 1, 1930 Sept. 30, 1931	Balance Sept. 30, 1931
General Fund.....	\$4,778,043.67	\$49,702,920.58	\$54,480,964.25	\$43,648,630.45	\$10,832,333.80
Unclaimed Estates.....	112,586.89	17,938.14	130,525.03	6,725.44	123,799.59
Swamp Land.....	20,292.11	2,132.15	22,424.26	148.06	22,276.20
Common School Principal.....	1,692.76	2,196.10	3,888.86	.....	3,888.86
School Revenue Tuition.....	1,108,710.83	4,716,834.25	5,825,545.08	4,614,879.35	1,210,665.73
Permanent Endowment Interest.....	.....	46,560.43	46,560.43	.....	.....
Board of Agriculture.....	.....	126,654.83	.....	126,654.83	.....
Dunes Park.....	2,896.45	101,000.87	103,897.32	92,571.07	11,326.25
State Forestry.....	13,081.30	110,632.03	123,713.33	105,042.15	18,671.18
State Teachers' Retirement.....	210,001.55	2,451,916.08	2,661,917.63	2,625,349.83	36,567.80
World War Memorial.....	165,773.84	310,470.61	476,244.45	290,853.45	185,391.00
Fire Marshal.....	93,729.34	60,566.13	154,295.47	87,098.63	67,196.84
George Rogers Clark Memorial.....	116,573.77	4,983.08	121,556.85	79,996.84	41,560.01
Educational Improvement Tax.....	4,328.94	1,009,996.33	1,014,325.27	1,014,325.27	.....
Architects Board.....	2,847.43	7,425.00	10,272.43	7,272.43	3,000.00
Library Building.....	128,449.74	256,932.69	385,402.43	191,727.09	193,675.34
Motor Police Fund.....	.....	71,639.00	71,639.00	28,613.94	43,025.06
Purdue Trust Fund.....	340,000.00	.....	340,000.00	.....	340,000.00
Total.....	\$7,099,008.62	\$59,000,818.30	\$66,099,826.92	\$52,966,449.26	\$13,133,377.66

# Acts of General Assembly of 1932

TABLE I

Giving the page and chapter number of the 1932 Acts; the origin and number of the Bill; designating all previous session laws directly amended or repealed; and citing the sections of Burns' Annotated Indiana Statutes of 1926 and the Supplement of 1929, directly amended or repealed. Amendments and repeals by implication are not given.

Chapter Number	Page of 1932 Acts	Bill No.	Act Amended	Act Repealed	Citation Burns' 1926 and 1929 Editions
1	3	H. 590			
2	5	H. 630		1929, P.442	8581.1-8581.4
3	6	H. 652			
4	7	H. 616			
5	7	S. 373			
6	9	H. 628	1927, P.245, Sec. 1		7286.13
7	11	H. 655			
8	12	S. 366	1911, P.179, Sec. 1		11145
9	17	S. 383		1903, P.306	11061
10	17	S. 359			
11	21	H. 602	1925, P.570, Sec. 8		10090
12	23	H. 603	1929, P.103, Sec. 2		10183
13	26	H. 845			
14	26	S. 341			
15	27	S. 350			
16	28	S. 354		1923, P.567 1925, P.383 1929, P.8 1920, P.124	8554-8571  8520-8521; 8523-8539.
17	31	S. 362			
18	32	S. 384	1905, P.219		
19	33	H. 644			
20	33	H. 639	1931, P.607, Sec. 85		
21	34	H. 629	1927, P.442, Sec. 1, 2		3541-3542
22	35	S. 379		1927, P.530 1929, P.493	6867.23-6867.32
23	36	S. 380		1927, P.203 1929, P.569	6867.7-6867.12
24	37	S. 389		1927, P.269 1929, P.491	6867.13-6867.22

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Chapter Number	Page of 1932 Acts	Bill No.	Act Amended	Act Repealed	Citation Burns' 1926 and 1929 Editions
25	39	S. 436	1921, P.60	.....	455
26	40	H. 638	.....	.....	.....
27	42	H. 643	.....	.....	.....
28	43	H. 731	.....	.....	.....
29	47	S. 355	1921, P.337, Sec. 1, 2	.....	6448-6449
30	50	H. 722	.....	.....	.....
31	53	H. 713	1931, P.323, Sec. 2, 3	.....	.....
32	140	H. 650	1929, P.429	.....	8507
33	141	H. 814	.....	1907, P.391, Sec. 11, 12, 13, 18 1909, P.182 1925, P.373 1929, P.437	12621, 12622 12623, 12628
34	153	S. 388	1913, P.877, Sec. 3	.....	8508
35	154	S. 352	.....	.....	.....
36	155	S. 390	.....	1927, P.645 1929, P.326	6867.1-6867.6
37	156	S. 391	1907, P.174, Sec. 11	.....	3934
38	157	S. 438	1907, P.391, Sec. 10	.....	12620
39	159	H. 773	1911, P.385, Sec. 11, 19	.....	5087, 5095
40	160	H. 792	.....	.....	.....
41	164	S. 344	.....	.....	.....
42	181	S. 403	.....	.....	.....
43	182	S. 421	1925, P.570, Sec. 22	.....	10104
44	183	S. 461	1931, P.26, Sec. 1	1931, P.26, Sec. 26	.....
45	184	H. 598	.....	.....	.....
46	186	H. 699	1931, P.188, Sec. 1, 2	.....	.....
47	188	H. 753	1901, P.323, Sec. 9	.....	12264
48	189	H. 757	.....	.....	.....
49	190	H. 763	1925, P.127	.....	6917
50	191	H. 769	.....	.....	.....
51	195	H. 798	.....	.....	.....
52	197	H. 842	1931, P.16	.....	.....
53	200	S. 335	.....	.....	.....
54	201	S. 376	.....	.....	.....
55	202	H. 675	1895, P.153, Sec. 1	1865, P.3, Sec. 14 1895, P.127, Sec. 1	6552 6542
56	204	H. 732	.....	.....	.....
57	205	H. 846	.....	.....	.....
58	207	H. 715	1931, P.254	.....	.....
59	208	H. 719	.....	.....	.....
60	208	H. 778	.....	.....	.....



Chapter Number	Page of 1932 Acts	Bill No.	Act Amended	Act Repealed	Citation Burns' 1926 and 1929 Editions
61	209	H. 621			
62	227	H. 823	1929, P.281, Sec. 1, 2, 3.	1929, P. 281, Sec. 4, 5.	8289.1-8289.3 8289.4-8289.5 9772-9773
63	229	S. 437	1929, P.273, Sec. 1, 2		
64	232	S. 425			
65	233	S. 360		1919, P.198, Sec. 216	14258
66	238	S. 363		1897, P.171 1921, P.851 1927, P.81 1927, P.462	7850-7857
67	243	H. 661			
68	249	H. 730	1923, P.532 1925, P.163 1929, P.68 1929, P.102 1931, P.430		10178-10182 10184-10187 10187.1-10187.5
69	271	H. 762		1931, P.245, Sec. 4, 5, 6	
70	271	H. 748			

RESOLUTIONS

Chapter Number	Page of 1932 Acts	Resolution Number	Chapter Number	Page of 1932 Acts	Resolution Number
71	278	S. J. R. 7	73	282	H. C. R. 21
72	280	H. C. R. 18	74	282	H. C. R. 22

TABLE II

Acts Amended and Repealed Arranged Chronologically

Acts	Amended	Repealed	Chapter 1932 Acts	Page 1932 Acts
1865, P. 3, Sec. 14.....		R	55	202
1895, P. 127, Sec. 1.....		R	55	202
1895, P. 153, Sec. 1.....	A		55	202
1897, P. 171.....		R	65	233
1901, P. 323, Sec. 9.....	A		47	188
1903, P. 306.....		R	9	17
1905, P. 219.....	A		18	32
1907, P. 174, Sec. 11.....	A		37	156
1907, P. 391, Sec. 10.....	A		38	157
1907, P. 391, Sec. 11, 12, 13, 18.....		R	33	141
1909, P. 182.....		R	33	141
1911, P. 179, Sec. 1.....	A		8	12
1911, P. 385, Sec. 11, 19.....	A		39	159
1913, P. 877, Sec. 3.....	A		34	153
1919, P. 198, Sec. 216.....		R	65	233
1920, P. 124.....		R	16	28
1921, P. 60.....	A		25	39
1921, P. 337, Sec. 1, 2.....	A		29	47
1921, P. 851.....		R	66	238
1923, P. 532.....	A		68	249
1923, P. 567.....		R	16	28
1925, P. 127.....	A		49	190
1925, P. 163.....	A		68	249
1925, P. 373.....		R	33	141
1925, P. 383.....		R	16	28
1925, P. 570, Sec. 8.....	A		11	21
1925, P. 570, Sec. 22.....	A		43	182
1927, P. 81.....		R	66	238
1927, P. 203.....		R	23	36
1927, P. 245, Sec. 1.....	A		6	9
1927, P. 269.....		R	24	37
1927, P. 442, Sec. 1, 2.....	A		21	34
1927, P. 462.....		R	66	238
1927, P. 530.....		R	22	35
1927, P. 645.....		R	36	155
1929, P. 8.....		R	16	28
1929, P. 68.....	A		68	249
1929, P. 102.....	A		68	249
1929, P. 103, Sec. 2.....	A		12	23
1929, P. 273, Sec. 1, 2.....	A		63	229
1929, P. 281, Sec. 1, 2, 3.....	A		62	227
1929, P. 281, Sec. 4, 5.....		R	62	227

TABLE II—Continued

Acts	Amended	Repealed	Chapter 1932 Acts	Page 1932 Acts
1929, P. 326.....		R	36	155
1929, P. 429.....	A		32	140
1929, P. 437.....		R	33	141
1929, P. 442.....		R	2	5
1929, P. 491.....		R	24	37
1929, P. 493.....		R	22	35
1929, P. 569.....		R	23	36
1931, P. 16.....	A		52	197
1931, P. 26, Sec. 1.....	A		44	183
1931, P. 26, Sec. 26.....		R	44	183
1931, P. 188, Sec. 1, 2.....	A		46	186
1931, P. 245, Sec. 4, 5, 6.....		R	69	271
1931, P. 254.....	A		58	207
1931, P. 323, Sec. 2, 3.....	A		31	53
1931, P. 430.....	A		68	249
1931, P. 607, Sec. 85.....	A		20	33

TABLE III

Sections of Burns' Annotated Indiana Statutes, 1926 and 1929

Amended and Repealed

Numerically Arranged

SECTION BURNS'	Chapter of 1932 Acts	Page of 1932 Acts	Amended	Repealed
455.....	25	39	A	
3541.....	21	34	A	
3542.....				
3934.....	37	156	A	
5087.....	39	159	A	
5095.....				
6448.....	29	47	A	
6449.....				
6542.....	55	202		R
6552.....	55	202	A	
6867.1.....	36	155		R
6867.2.....				
6867.3.....				

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TABLE III—Continued

SECTION BURNS'	Chapter of 1932 Acts	Page of 1932 Acts	Amended	Repealed
6867.4.....	36	155		R
6867.5.....				
6867.6.....				
6867.7.....				
6867.8.....	23	36		R
6867.9.....				
6867.10.....				
6867.11.....				
6867.12.....	24	37		R
6867.13.....				
6867.14.....				
6867.15.....				
6867.16.....	22	35		R
6867.17.....				
6867.18.....				
6867.19.....				
6867.20.....	49	190		
6867.21.....				
6867.22.....				
6867.23.....				
6867.24.....	6	9	A	
6867.25.....			A	
6867.26.....				
6867.27.....				
6867.28.....	66	238		R
6867.29.....				
6867.30.....				
6867.31.....				
6867.32.....	62	227		
6917.....				
7286.13.....				
7850.....				
7851.....	62	227		
7852.....				
7853.....				
7854.....				
7855.....	62	227		R
7856.....				
7857.....				
8289.1.....				
8289.2.....	62	227	A	
8289.3.....				
8289.4.....				
8289.5.....				



TABLE III—Continued

SECTION BURNS'	Chapter of 1932 Acts	Page of 1932 Acts	Amended	Repealed
8507.....	32	140	A	.....
8508.....	34	153	A	.....
8520.....	}			
8521.....				
8523.....				
8524.....				
8525.....				
8526.....				
8527.....				
8528.....				
8529.....				
8530.....				
8531.....				
8532.....				
8533.....				
8534.....				
8535.....				
8536.....				
8537.....				
8538.....				
8539.....		28	.....	R
8554.....				
8555.....				
8556.....				
8557.....				
8558.....				
8559.....				
8560.....				
8561.....				
8562.....				
8563.....				
8564.....				
8565.....				
8566.....				
8567.....				
8568.....				
8569.....				
8570.....				
8571.....				
8581.1.....	}	5	.....	R
8581.2.....				
8581.3.....				
8581.4.....				
	2			

TABLE III—Continued

SECTION BURNS'	Chapter of 1932 Acts	Page of 1932 Acts	Amended	Repealed
9772.....	63	229	A	.....
9773.....				
10090.....				
10104.....	11	21	A	.....
10178.....	43	182	A	.....
10179.....				
10180.....				
10181.....	68	249	A	.....
10182.....				
10183.....				
10184.....	12	23	A	.....
10185.....				
10186.....				
10187.....	68	249	A	.....
10187.1.....				
10187.2.....				
10187.3.....				
10187.4.....				
10187.5.....				
11061.....	9	17	.....	R
11145.....	8	12	A	.....
12264.....	47	188	A	.....
12620.....	38	157	A	.....
12621.....	33	141	.....	R
12622.....				
12623.....				
12628.....	65	233	.....	R
14258.....				

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